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1942

New Hampshire

BERLIN

MUNICIPAL ACTIVITIES

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FORTY-FIFTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES
AND MUNICIPAL ACTIVITIES

OF THE

CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1942

TOGETHER WITH OTHER ANNUAL REPORTS AND PAPERS
RELATING TO THE AFFAIRS OF THE CITY



1942
Smith & Town, Printers
Berlin, N. H.

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INAUGURAL MESSAGE

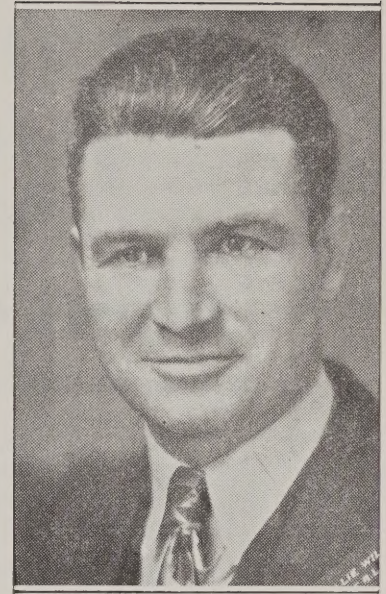
OF

MAYOR AIME TONDREAU

DELIVERED

TO THE PEOPLE OF BERLIN

CITY HALL, MARCH, 1941



Reverend Clergy, Honorable Ex-Mayors, Gentlemen of the City Council, Ladies and Gentlemen:

Tonight marks the inaugural of my third term in office as your Mayor, and I am proud indeed to serve the citizens of Berlin in that capacity for another year. The past two years have not been too easy, nor have they been too hard, and I look forward to the coming year fully aware of the responsibilities, yet quite confident of the results.

The election just past is a good reminder that in this democracy of ours, the people freely decide whom they shall have as their representatives. Although my own party elected four of its candidates, the opposition gained three council seats. I interpret this to mean that you approve of my past record, that you agree with the policies I have consistently advocated, but with typical New England caution, you want someone in there to keep an eye on me. I respect your choice, and I extend a warm welcome to the new members of the Council, with the assurance that they can rely on my cooperation in anything that benefits the City of Berlin. In all fairness, however, I shall expect the same from them.

Our policies and objectives for the coming year remain the same as in the past. We are still in favor of a reasonable amount of public works each year, consistent with the requirements of the City. Essential services for the protection of life and property must be maintained on an efficient operating basis. Gradual development of recreational areas, for both children and adults, is still one of our long-range objectives. Yet we do not lose sight of the necessity for a balanced budget, reduction of the city debt, and further reduction in the tax rate.

The cornerstone of this administration's fiscal program, the practice of steadily retiring more bonds than are issued each year, plus a balanced budget each year, is already showing results.

This year, our bond retirement shows a drop of \$4,000. Next year, in 1942, there is again a decrease in maturities of \$25,000. Then, in 1944, there is a further decrease of

\$30,000. What does this mean to our taxpayers? In my opinion, this item represents our major hope for any sizable tax reduction in the near future. With the City's operating expenses remaining about as they are now, and barring unforeseen emergencies, it should be possible merely through the decrease in bond retirements to effect a cut in the tax rate of nearly \$4.00 per thousand within the next four years.

In addition to this, there should be a substantial reduction in interest payments through the issue of low-interest bonds, which reached a record low of 1¾% in 1940, and the retirement of high-interest bonds issued in the past, some of which bear coupon rates as high as 5%.

Within a very few weeks, we shall again set ourselves to the task of making up the City's annual budget. A balanced budget is the logical basis of any sound fiscal policy, especially so in the case of a government the size of the City of Berlin, where a long series of annual deficits can prove disastrous.

I'm sure that you appreciate that it's a big job to decide how you're going to spend three-quarters of a million dollars where it will do the most good. Of course, a good part of that amount is made up of fixed charges, items over which we have no control.

However, there is still a sizable sum to be apportioned among the several departments, and the amount set for each department largely determines the scope of its activities during the coming year.

Our department heads, all experienced people with the citizens' interests at heart, have proven their ability to do a good job, even under drastically reduced appropriations, as you can readily see from our annual reports.

As in the past, we welcome suggestions of a constructive nature from any citizen, and we shall not fail to obtain the valued counsel of the Citizens' Advisory Board. We are your representatives, elected by you, and pledged under oath to serve you well. Your encouragement so far has been of great help, and we hope to merit your approval in the future.

Report of Mayor

To the Citizens of Berlin:

Here is the report of your City's activities for the financial year just ended. I urge you to read it carefully from cover to cover. It contains much information of value to you, and a careful study of the department reports will give you a clearer picture of our present condition and our future prospects.

With our country once again engaged in a world war, the City must plan for many extraordinary expenditures during the next few years. Civilian Defense will undoubtedly make heavy demands on our equipment and resources. The City will lose some of its employees, and others will have to be trained to replace them. As your representative, the City will assume many new functions not customary in peace time.

It is with distinct pleasure and pride therefore, that we present this report, the record of another year of marked progress. We are in good financial condition. Our plant and equipment are in good shape. The economies of the past few years have hardened us to getting along on a minimum of tax money. Each department head, in a fine spirit of cooperation, has been doing his utmost to meet the budget figures set by the City Council, with considerable success as you can see from the reports. The net city debt is low, close to \$500,000., or about 56% of our debt limit. Interest service on our bonds and tax notes, due to the favorable financing of recent issues, is dropping lower each year. The tax rate has been reduced by \$4.00 during the past two years. Tax collections are very prompt, with many of our taxpayers taking advantage of discounts offered for early payment. Is it any wonder then, that we, your elected servants, take considerable satisfaction in seeing our City, faced with hard years ahead, at least start from a good foundation, in strong and healthy condition.

No small part of the results achieved have derived from the whole-hearted cooperation of city employees, and from the generous support of our citizens and taxpayers. We are grateful for this, as it has made the discharge of our duties a pleasure and an honor, rather than a burden.

Respectfully submitted,
AIME TONDREAU,
Mayor.

CITY GOVERNMENT

BERLIN, N. H., 1941-1942

EXECUTIVE DEPARTMENT

CITY GOVERNMENT

Mayor

AIME TONDREAU, elected annually in March by the people. Salary \$700 per year.

City Council

One Councilman elected annually for term of three years by the voters of each ward. Salary \$2.00 for actual attendance at regular, special and adjourned meetings. Not to exceed \$75.00 annually.

Ward 1—HENRY BLACKBURN

RENE GAGNON

EDWARD DEMERS

Ward 2—ALFRED A. RANCOURT

RICHARD RAMSEY

EDMUND CHALOUX

Ward 3—GEORGE RAMSEY

ARTHUR BOULANGER

WILLIAM C. THOMAS

Ward 4—EDMUND HAMEL

ARTHUR MONTMINY

BLAISE HEROUX

Standing Committees 1941-1942

Finance: MAYOR, R. Ramsey, Rancourt

Public Works: R. RAMSEY, Hamel, G. Ramsey, Blackburn

Relief: RANCOURT, Heroux, Montminy, Boulanger

Accounts and Claims: MONTMINY, Heroux, Thomas

Salaries: HAMEL, R. Ramsey, Thomas

Fire Department: HAMEL, G. Ramsey, Demers

Public Buildings: R. RAMSEY, Montminy, Boulanger

Engrossed Ordinances: G. RAMSEY, Chaloux, Blackburn

Election Returns: HEROUX, Chaloux, Demers, Gagnon

Public Health: GAGNON, Chaloux, Demers, Thomas

Licenses: THOMAS, Chaloux, Demers, Gagnon

Printing: HEROUX, Rancourt, Gagnon

Ways and Means: HAMEL, Boulanger, Blackburn

Electric Lights: MONTMINY, Rancourt, Boulanger

Airport: G. RAMSEY, Heroux, Blackburn, Hamel

City Clerk

GASTON A. COURNOYER, elected annually by the City Council. Also Clerk of City Council. Office in City Hall. Salary \$1,489.80 per year and fees.

Deputy City Clerk

MARY E. MORGAN. Salary \$1,632.80 per year.

City Treasurer

LEO J. CAMPAGNA. Salary \$400.00 per year.

City Auditor

HIRAM B. HASKELL, Elm Street, Manchester, N. H. Appointed annually by the Mayor and confirmed by the Council. Salary \$1,000.00 per year.

City Engineer—Street and Sewer Commissioner

P. L. MURPHY, appointed annually by the Mayor and confirmed by the Council. Office, City Hall. Salary \$2,730.00 per year.

Inspector of Buildings

TONY G. EASTMAN, appointed annually by the Mayor and confirmed by the Council. Residence 49 Fifth Street. Office City Hall. Salary \$264.00 per year.

Sealer of Weights and Measures

EMILE LABRANCHE, appointed annually by the Mayor and confirmed by the Council. Residence 667 Gendron Street. Salary \$300.00 per year.

Collector of Taxes

EDWARD J. LEGASSIE, appointed annually by the Mayor and confirmed by the Council. Salary \$2,106.00 per year.

City Solicitor

ARTHUR J. BERGERON, appointed annually by the Mayor and confirmed by the Council. Office, Main Street and City Hall. Salary \$660.00 per year.

Board of Assessors

ARTHUR LETTRE, THOMAS BELLEFEUILLE, RALPH WILSON, one appointed annually by the Mayor and confirmed by the Council for a term of three years. Meet Assessors' Rooms second Tuesday evening of each month. Salary \$500.00 each per year.

Overseer of the Poor

*PAUL MORIN, appointed annually by the Mayor and confirmed by the Council. Salary \$40.00 per week.

Acting Overseer of the Poor

EDGAR BOUTIN. Salary \$35.00 per week.

*Resigned.

Board of Health

FLORENCE M. DALE, Chairman, term expires April 1, 1942.

L. P. BEAUDOIN, M. D., term expires April 1, 1943.

GENEVA BERWICK, Secretary, term expires April 1, 1944.

Official Staff

ERNEST O. PEDERSON, B. A., Health Officer and Milk Inspector.

MARIE V. RAMSEY, R. N., Public Health Nurse.

KATHERINE M. HORAN, R. N., Public Health Nurse.

LUCILLE H. RAMSEY, R. N., Parochial School Nurse.

EMMA B. BIGELOW, R. N., N. H. Tuberculosis Association Nurse.

Offices and Laboratories, City Hall.

Clinic Physicians, 1941

J. E. LAROCHELLE, M. D., Venereal Diseases.

H. E. WILKINSON, M. D., Prenatal, Infant, Pre-School.

L. P. BEAUDOIN, M. D., Diphtheria, Smallpox.

E. R. B. MCGEE, M. D., Crippled Children's Services.

Police Department**Police Commission**

E. O. GILBERT, Chairman, J. ARTHUR SULLIVAN,

ERNEST JOHNSON, one Commissioner appointed annually by the Governor to serve for three years. Salary,

Chairman \$150.00 per year; other members \$100.00 per year.

City Marshal

WALTER J. HYNES. Salary \$48.40 per week.

Assistant City Marshals

HERMAN OLESON. Salary \$38.72 per week.

GEORGE OUELETTE. Salary \$38.72 per week.

Municipal Court**Justice**

ROBERT RICH, appointed by the Governor and Council. Office, Main Street. Salary \$1,200.00 per year.

Associate Justice

MATTHEW J. RYAN. Office, Sheridan Building, Main Street. Salary \$3.00 when presiding.

Clerk of Court

E. ARTHUR VALLIERES. Salary \$300.00 per year.

Department of Schools**Board of Education**

HENRY CHASE, Chairman, EDDIE TOUSSAINT,

MRS. ERNEST TOWN, elected for three years, one each year, by the City Council. Salary, Chairman, \$100.00 per

year; other members \$50.00 per year.

Superintendent of Schools

CALEB H. NILES. Residence, Prospect Street. Salary: City's share \$2,500.00 per year; State's share \$2,000.00 per year.

Headmaster of High School

DANIEL W. MacLEAN. Residence, 286 Church Street. Salary \$3,945.00 per year.

Public Library**Trustees**

PHILIP GLASSON, Chairman, BERTHA CROSS, ALBERT DROUIN, elected for three years, one each year, by the people. No salary.

Librarian

LOTTIE KAILEY SHERIDAN. Salary \$1,293.00 per year.

Assistant Librarian

PHYLLIS HUDON. Salary \$782.00 per year.

Children's Librarian

JULIA LAFFIN, Salary \$1,162.20 per year.

Fire Department**City Engineer**

EDWARD LEPAGE, appointed annually by the Mayor and confirmed by the Council. Salary \$46.00 per week.

Assistant Engineer

FREDERICK HALLE. Salary \$37.20 per week.

Ward Officers**Moderators**

Ward 1—EDGAR J. ROY

Ward 2—E. L. YANDOW

Ward 3—HARRY BARTLETT

Ward 4—RENE J. ROUTHIER

Ward Clerks

Ward 1—O. A. DUSSAULT

Ward 2—*HAROLD McPHERSON

HERMAN L. PRINCE appointed

Ward 3—OLAF NELSON

Ward 4—LEO LEBLANC

*Resigned

Supervisors of the Check Lists

Ward 1—E. LLOYD BUDWAY

ALFRED DUPUIS

BERNARD COVIEO

Ward 2—DONALD W. HAGGART

FRANK TILTON

C. D. SMITH

Ward 3—EMANUEL CHRISTIANSON

CHAS. L. PINETTE

RAOUL RAMSEY

Ward 4—O. J. CAMPAGNA

BERNARD ROY

GEORGE E. BERGERON

Board of Park Commissioners

HENRIETTA MARSH KNAPP

JOHN SPINNEY

S. D. STORY

Public Education

Schools

Herewith we submit a brief report of the Department of Public Schools for the fiscal year ending January 31, 1942. A more detailed report is prepared at the end of the school year, and additional information may be obtained at the office of the Superintendent of Schools.

During the past fiscal year (February 1, 1941 to January 31, 1942) the total expenditures for the Berlin Public Schools were \$173,259.73, an increase of \$3,093.95 over the expenditures for the previous year. This increase was caused primarily by the necessity of providing for a new Home Economics laboratory, and by the additional expense of carrying on an expanding Emergency Defense Training program. Most of this increased expense has been offset by additional federal contributions from the George Deen Home Economics program, and from the National Defense program. Federal contributions, together with receipts from tuitions and other credits, amounted to \$7,261.28, so that the net amount of city contribution was \$165,998.45. This is \$1.55 under the amount appropriated.

Troublesome times like the present have a profound effect upon schools as upon industries, homes, and all other forms of activity. Demands upon our schools for the many war-time community and national defense activities are increasing the already heavy load of teachers. Costs of supplies, of textbooks, and other essential materials are increasing rapidly. Some are unobtainable. There will be an inevitable shortage of qualified teachers, especially men teachers, due to the draft, and to the increasing competition from industrial fields, which offer larger financial inducements during the emergency. These and other war-time conditions will create situations necessitating temporary adjustments not generally beneficial to our regular school program. Such situations, however, must be met, and Berlin teachers and our schools generally are responding magnificently to these unusual demands. Teachers are giving freely of their time and effort, and consider it a privilege to have a share in any effort for the common good. School rooms have been made available for Red Cross, Air Raid Wardens, First Aid, Canteen Cooking and other groups working toward our all-out defense effort. Our machine shop is active with defense training and is on a seven day, twenty-four hour schedule.

These war-time activities have not as yet interfered materially with our regular school work, and we must zealously guard against any unnecessary infringement on our regular educational program. Schools have rightly been called "The bulwark of Democracy," and must continue to be that in war-time as well as in peace time. They are doing much right now to help our youth maintain that poise and that calm so necessary to national morale.

We are grateful to the Mayor and the Council for providing for an increased budget for the coming year. This will make possible much needed salary adjustments and increases. We look forward to the time when teachers

may be put on a definite reasonable salary schedule comparable to schedules in effect in other New Hampshire cities, and when conditions will permit a resumption of physical education and other worthwhile activities which have necessarily been curtailed during the past few years.

We wish to express our sincere appreciation to the Mayor, the Finance Committee, and the members of the City Council for their cooperation and support; to the teachers and other school employees for their loyal devotion to duty and for their friendly and hearty cooperation; and to the many others who, in various ways, have helped to make possible the accomplishments of the past year.

Respectfully submitted,

HENRY CHASE,
Chairman,
E. C. TOUSSAINT,
HAZEL TOWN,
Board of Education.
CALEB H. NILES,
Supt. of Schools.

FINANCIAL STATEMENT BERLIN PUBLIC SCHOOLS

| | Expended 1941-1942 |
|-------------------------------|-----------------------|
| CONTROL | |
| Census | \$ 10.00 |
| Board of Education..... | 200.00 |
| Administrative expense..... | 240.64 |
| Superintendent's salary | 2,500.00 |
| Clerical | 2,214.43 |
| Supplies | 157.58 |
| | <hr/> |
| | \$ 5,322.65 |
| INSTRUCTION | |
| Principals' salaries | 4,103.17 |
| Clerical | 2,491.91 |
| Principals' offices | 189.06 |
| Other expenses | 8.00 |
| Teachers' salaries | 106,334.65 |
| Supplies | 3,771.75 |
| Textbooks | 2,516.84 |
| Library | 698.38 |
| Tests | 119.18 |
| Commencement | 145.90 |
| Other expenses | 84.93 |
| | <hr/> |
| | \$120,463.77 |
| OPERATION | |
| Janitors' salaries | \$ 11,816.15 |
| Janitors' supplies | 866.08 |
| Fuel | 7,628.86 |
| Electricity | 3,320.86 |
| Other expenses | 158.30 |
| | <hr/> |
| | \$ 23,790.25 |

MAINTENANCE

| | |
|-----------------------|-------------|
| Grounds | \$ 0.00 |
| Buildings | 3,031.42 |
| Service systems | 722.37 |
| Equipment | 3,203.11 |
| | <hr/> |
| | \$ 6,956.90 |

AUXILIARY AGENCIES

| | |
|---------------------------|-------------|
| Transportation | \$ 4,710.00 |
| Elementary tuition..... | 56.00 |
| Nursery school | 547.14 |
| Adult education | 612.50 |
| Handicapped children..... | 131.25 |
| Noon lunch | 100.00 |
| Other expenses | 18.50 |
| | <hr/> |
| | \$ 6,175.39 |

COORDINATE ACTIVITIES

| | |
|------------------|-------------|
| Attendance | \$ 1,534.00 |
| Medical | 217.80 |
| Dental | 280.83 |
| Nurse | 1,805.00 |
| | <hr/> |
| | \$ 3,837.63 |

FIXED CHARGES

| | |
|-----------------------|-------------|
| Insurance | \$ 0.00 |
| Head tax | 3,818.00 |
| Telephone rental..... | 285.64 |
| | <hr/> |
| | \$ 4,103.64 |

CAPITAL OUTLAY

| | |
|-----------------------|-------------|
| Land and sites..... | \$ 0.00 |
| Buildings | 654.21 |
| Service systems | 254.65 |
| Equipment | 1,700.64 |
| | <hr/> |
| | \$ 2,609.50 |

| | |
|-------------------------|--------------|
| Total Expenditures..... | \$173,259.73 |
|-------------------------|--------------|

SUMMARY:

| | |
|--|--------------|
| City appropriation | \$166,000.00 |
| State of New Hampshire: | |
| Geo. Deen Home Economics..... | 1,428.08 |
| National Defense | 2,519.00 |
| Tuition (Dummer, Errol, Milan, Shelburne, West Milan, N. H.; Wilson's Mills, Maine)..... | 2,543.96 |
| Dog licenses | 723.02 |
| Miscellaneous | 47.22 |
| | <hr/> |
| Total Receipts | \$173,261.28 |
| Total Expenditures | \$173,259.73 |
| | <hr/> |
| Balance | \$ 1.55 |

Public Library

We, the Trustees of the Berlin Public Library, herewith submit the forty-eighth annual report, together with the Treasurer's statement and the Librarian's statistics for 1941.

Circulation

It is gratifying to be able to report that the circulation for the past year increased by nearly 6,800 above the previous year.

The number of books purchased increased by 192 and the amount of money spent for books was about \$580.00 above last year. (This was primarily made possible by the small amount of repair work necessary.) Nevertheless, the problem of supplying, within a short time, enough of the latest, popular books to meet the demand, was not solved. As an experiment, seven copies of one of the better popular books were purchased. After three months, it is still rare to see even one of the copies in the library at night.

Repairs and Improvements

Because of the large amount of repair work done in the last three or four years, very little repair work was necessary. The two halls leading to the Juvenile Department and the rest room were washed and painted. This completes the refinishing of the interior of the library.

A telephone extension was installed at the charging desk. This extension eliminates the previous necessity of running into the office to answer the telephone and also facilitates the making of the 20-30 daily calls required by the system of reserving books.

A Western Union clock, showing U. S. Naval Observatory time, has been installed on a monthly rental basis. It is hoped that this installation will eliminate the annoyance caused by an inaccurate clock.

Equipment

During the year, a vacuum cleaner, with a special attachment for dusting the books while in the stacks, was purchased. It is expected that with this equipment the library and the books can both be kept free of dust.

A wooden filing cabinet which matches the furniture has also been purchased to hold the large number of pamphlets on file. These pamphlets were previously filed in a very crowded condition in a steel case on the desk in the reference room.

A table and four chairs have been bought for the reference room. It is hoped that these will alleviate the crowding at the tables during busy nights.

Personnel

In December, Miss Phyllis M. Hudon was appointed Assistant Librarian. The present staff consists of Mrs. Frank Sheridan and the Misses Phyllis Hudon, Julia Laffin, Germaine LeBlanc with Miss Fernande Blais as the regular substitute.

During the year it was considered advisable to train additional substitutes to provide a reserve for occasional need and to enable the librarian to obtain a preliminary idea of aptitude for library work. The Misses Evelyn Stafford, Lita Samson and Mary Flynn were trained for the customary three weeks.

The Trustees wish to thank the staff for their splendid cooperation and fine work.

General

The use of the reference room seems to be increasing and the staff spends considerable time in looking up references.

During the year the annex to the main room of the Juvenile Department was fitted up as a reading room for the older children by placing magazines of an interesting nature on the table. It was thought that the older children may resent sitting at the low tables with the younger children.

Two members of the staff attended the Public Library Commission's summer institute at Durham.

Recommendations

The tables and chairs in the Juvenile Department definitely need replacing.

Lighting conditions in the main reading room and the reference room need to be improved.

Respectfully submitted,
PHILIP S. GLASSON,
BERTHA M. CROSS,
ALBERT DROUIN,
Library Trustees.

Library Statistics—1941

Circulation

| | Adult | Juvenile | Total |
|---------------------------|--------|----------|--------|
| Fiction | 50,124 | 20,191 | 70,315 |
| General | 59 | 122 | 181 |
| Philosophy | 287 | 42 | 329 |
| Religion | 109 | 124 | 233 |
| Social Science, etc. | 740 | 708 | 1,448 |
| Philology | 36 | | 36 |
| Natural Science | 368 | 203 | 571 |
| Useful Arts | 1,275 | 267 | 1,542 |
| Fine Arts | 874 | 148 | 1,022 |
| Literature | 792 | 316 | 1,108 |
| History | 1,100 | 200 | 1,300 |
| Travel | 1,530 | 241 | 1,771 |
| Biography | 2,017 | 941 | 2,958 |
| French and Foreign..... | 871 | | 871 |
| Periodicals | 5,573 | | 5,573 |
| Total | 65,755 | 23,503 | 89,258 |

| | | | |
|-----------------------------------|----|----|-----|
| Percent | 74 | 26 | 100 |
| Inter Library Loan (books)..... | | | 182 |
| Inter Library Loan (records)..... | | | 163 |

Accessions, Registrations, Etc.

| | |
|---|--------|
| Number of volumes in Library January 1, 1941..... | 14,926 |
| Volumes purchased in 1941..... | 1,077 |
| Gifts to Library | 33 |
| Lost and withdrawn | 418 |
| Total volumes in Library..... | 15,618 |
| Books rebound | 191 |
| Borrowers cards in Library January 1, 1941..... | 8,543 |
| Books mended | 165 |

| | |
|-----------------------------|-------|
| New registration, 1941..... | 961 |
| Withdrawals | 312 |
| Total registration | 9,192 |

The following have presented the Library with gifts of magazines or books during 1941.

Brown, Mrs. O. B.
Brown, Mr. W. R.
Evans, Mrs. S.
Foster, Miss H.
Glasson, Mr. P. S.
Goldsmith, Mr. C.
Goldsmith, Miss Faith
Sheridan, Mrs. F.
Simpson, Mr. W.
White Mountain Sportsman's Club.

Respectfully submitted,

LOTTIE K. SHERIDAN,
Librarian.

Treasurer's Statement

| | |
|--------------------------------|-----------|
| Balance, February 1, 1941..... | \$ 418.08 |
| Petty cash | 13.00 |

Receipts

| | |
|----------------------|-------------|
| City of Berlin..... | \$ 7,980.00 |
| Fines and fees | 492.09 |
| | \$ 8,472.09 |
| | \$ 8,903.17 |

Disbursements

| | |
|-----------------------------|-------------|
| Library salaries | \$ 4,075.86 |
| Substitutes' salaries | 231.79 |
| Books | 1,850.77 |
| Periodicals | 217.04 |
| Binding | 162.34 |
| Library supplies | 124.66 |
| Postage, express | 33.17 |
| Furniture, equipment | 279.86 |
| Janitor service | 576.09 |
| Summer school | 26.00 |
| Cleaning supplies | 31.12 |
| Repairs | 154.10 |
| Heat | 330.91 |
| Light | 378.68 |
| Telephone | 43.06 |
| Miscellaneous | 72.11 |
| | \$ 8,587.56 |

| | |
|------------------|-----------|
| Balance | \$ 315.61 |
| Petty cash | 13.00 |

| | |
|---|-----------|
| Balance, Jan. 31, 1942, Deposited Berlin City National Bank..... | \$ 302.61 |
|---|-----------|

Respectfully submitted,
PHILIP S. GLASSON,
Treasurer.

Public Protection

Fire Department

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1941.

During the year the department answered 685 calls, including 1 call for assistance in other towns, 7 calls for rescue squad, and 3 false alarms.

The department traveled 901.4 miles, worked 290 hours and 38 minutes at fires and used the following material: 26,450 ft. of fire hose, 47,075 ft. of chemical hose, 7,544 ft. of ladders, 4½ gallons of chemical and 17,928 gallons of water from booster tank.

The fire loss for the year was \$19,795.44 on buildings and \$10,556.31 on contents, or a total of \$30,351.75.

The fire appliances, tools, apparatus and fire alarm system is kept in good repair.

In conclusion, I wish to express my appreciation to the Mayor, City Council, fire committee and residents of the City for the many favors and courtesies shown me in the performance of my duties.

Respectfully submitted,
EDWARD LEPAGE,
Chief Engineer.

February 11, 1942

Fire Department Expenditures for 1941

| | |
|---|--------------|
| Salaries | \$ 48,082.40 |
| Automotive machinery, supplies and repairs..... | 392.42 |
| New equipment | 3,576.80 |
| Gasoline and oil | 313.71 |
| Fuel and repairing stoker..... | 567.10 |
| Light and power | 283.63 |
| Telephone and telegraph time service..... | 403.53 |
| Laundry | 103.12 |
| Medical attention and supplies..... | 69.04 |
| Fire alarm system | 45.52 |
| Repairing building | 144.69 |
| Fire department supplies | 485.42 |
| Electric department supplies..... | 1,214.75 |
| | <hr/> |
| | \$ 55,682.13 |
| Appropriation | \$ 53,000.00 |
| Credits | 2,208.80 |
| | <hr/> |
| | \$ 55,208.80 |
| | <hr/> |
| Overdraft | \$ 473.33 |

Fire Loss for Year 1941

| | |
|---|--------------|
| Loss on buildings, Department called..... | \$ 19,219.10 |
| Loss on buildings, Department not called..... | 586.34 |
| | <hr/> |
| | \$ 19,795.44 |

| | |
|--|--------------|
| Loss on contents, Department called..... | \$ 10,064.91 |
| Loss on contents, Department not called..... | 491.40 |

\$ 10,556.31

Total loss on both buildings and contents....\$ 30,351.75

Health Department

I herewith respectfully submit the City's thirty-first annual report of Health Department activities for the year ending December 31, 1941.

Communicable Diseases

Comments: There were 208 cases of communicable diseases reported to this department during 1941 compared with 200 cases in 1940.

A most gratifying factor in the communicable disease situation was the appearance of only a single case of poliomyelitis. There was also only one case of typhoid fever reported during the past year.

Smallpox: Two pre-school clinics were held in the City Hall Auditorium last August when 312 were vaccinated.

Diphtheria: Two free toxoid clinics were held in the City Hall Auditorium last January when 484 received a single dose treatment of alum precipitated toxoid.

Measles: There were 113 cases of measles reported to this department during 1941. Fifty-four percent, or more than half, of the total number of communicable diseases appeared in this disease.

Venereal Diseases: Weekly clinics for treatment of venereal disease patients are held at the St. Louis Hospital. The State Board of Health continues to supply all clinic needs and also pays for the services of Dr. J. E. Larochelle, the clinic's physician. The city pays \$600 yearly for the use of the hospital. The State Board of Health also furnishes medication to this department for the use of local physicians who treat patients privately in their offices.

There were 21 cases of syphilis and 6 cases of gonorrhea reported as new cases during the past year. The total number of patients under treatment at the clinic during 1941 was 34 cases. There were 475 visits made to the clinic by patients whose total injections numbered 428. There were 9 spinal punctures and an equal number of discharged cases. The average weekly attendance was 14.3. There were 22 contacts who appeared at the clinic for examination. Several new cases, and cases carried over, were treated privately by local doctors in their offices.

Specimens of blood from 145 boys and girls assigned to local National Youth Administration projects, were examined during the year. All results were negative.

Tuberculosis: The New Hampshire Tuberculosis Association conducted 11 clinics in the Health Office during 1941. Dr. Robert B. Kerr, executive secretary of the Association, was the examiner with Emma B. Bigelow, R. N.,

New Hampshire Tuberculosis Association Nurse for Coos County, assisting.

The Association conducted a special clinic for boys and girls employed on local N.Y.A. projects when 109 appeared at the Health Office for Mantoux tuberculosis skin tests. The positive cases were later X-rayed with all results negative.

Communicable Diseases Reported in 1941

Scarlet Fever, 1; Measles, 113; Tuberculosis, 11; Whooping Cough, 10; Chicken Pox, 9; Gonorrhea, 6; Syphilis, 21; Mumps, 34; Typhoid Fever, 1; Infantile Paralysis, 1.

Sanitation

Water Supply: A total of 63 samples of water were bacteriologically and chemically analyzed during 1941. These samples included 27 samples taken from faucets connected with the city supply, 21 from private wells and springs, 13 from the Community Club swimming pool, and 3 from the Berlin Mills outdoor swimming pool. Eight private sources were condemned. The test results of samples taken from the Berlin Mills outdoor pool were not commendable, indicating the necessity of improvements if the use of that pool is to be continued.

Samples of ice from our two ice dealers were examined with very satisfactory results.

Milk Sanitation: The figures of the average yearly bacteria counts of most milks and creams sold in Berlin, plus close supervision of methods and equipment, does give an indication of the product. The 1941 figures showed that most products maintained their high standard of quality. The continued cooperation of dealers and producers is reflected in this consistent high quality. 231 samples of dairy products were analyzed during 1941.

The cows producing milk and cream sold in Berlin are tested for tuberculosis and for Bang's disease.

We issued 72 "Store Dealers," 23 "Milk Producers," and 26 "Milk Dealers" licenses during the past year. These licenses expire on June 1, 1942.

General Sanitation: The department has continued to make routine bacteriological tests of eating and drinking utensils used in all city restaurants, soda fountains, private clubs, hotels, ice cream parlors, N.Y.A. center, and hospitals. When it is known that the disease of Mumps, Influenza, Scarlet Fever, Cerebrospinal Fever, Diphtheria, Measles, Tuberculosis, Whooping Cough, Lobar Pneumonia, Vincent's Angina and common colds may be contracted indirectly by such vectors as cups, spoons, and other things that are mouthed, it should also be realized that the public should be guarded against improperly cleansed and disinfected eating and drinking utensils. Bacterial tests of glasses, cups, plates, spoons, knives and forks totalled 290 during the past year. This number represents 2,900 different utensils tested. Most all establishments continued to maintain excellent results during the year.

Routine inspections were made of stores, barber shops, public buildings, alleys, restaurants, drug stores, ice cream and soft drink plants, hotels, overnight lodging places, homes for boarding children, etc., and most places were found to be satisfactory.

Additional problems requiring inspections included faulty plumbing, insanitary premises, and nuisances in general.

The cooperation and assistance of Mr. Russell Eckloff, State Board of Health Sanitarian for the Northern Health District, and the State Board of Health, is both acknowledged and appreciated.

There is still a great amount of space for improvement in the proper care and disposal method of garbage and rubbish. There has been evidence that many families residing within the garbage district of the city can, without any financial thought, afford to produce more suitable galvanized iron receptacles with tight fitting covers.

Countless noticeable sanitary improvements were made both outside and within the Brown Company's many buildings this past year.

Vital Statistics

Population: The United States Census Bureau figure for Berlin was 19,084 in 1940. The 1941 population for Berlin, computed according to numerical methods, is 19,171.

Deaths: There were 150 resident and 25 non-resident deaths, making a total of 175 deaths recorded during 1941.

Births and Stillbirths: There were 419 living births and 10 stillbirths. The resident birth rate was 16.9 which is slightly less than the previous year's figure of 18.6.

Infant Mortality: With 419 births and 14 deaths of infants under one year of age, there was an infant mortality rate of 33.4 for this group. This is the lowest infant mortality rate in the history of Berlin.

Of the 14 deaths of infants under one year of age, there were 11 deaths under one month of age. This figure includes 3 infant deaths that occurred in Berlin whose parents were non-residents which gave this group a death rate of 26.2 per 1000 living resident and non-resident births. The actual infant mortality rate of resident deaths was 24.6. Both of these figures represent a striking decline in deaths of babies under one month of age.

Maternal and Child Health Service

The local Board of Health, in collaboration with the State Board of Health, has continued to follow a definite plan for Maternal and Child Health Services in Berlin.

During the past year the State Board of Health has caused a physiotherapy center to be instituted in Berlin. Monthly clinics are held in the Health Office for treating crippled children.

The Berlin Child Hygiene Association

The importance of the work of a group of ladies known as "The Berlin Child Hygiene Association" can hardly be over-estimated from the standpoint of public health in this city.

Both baby and pre-school clinics, which are so well attended, owe their existence to this worthy voluntary organization which supplies medical supervision of children from birth up to school age.

Special mention goes to Dr. H. E. Wilkinson, in charge of weekly baby clinics and monthly pre-school clinics.

The Berlin District Nursing Association

The Health Department is fully aware of the tremendous service the District Nursing Association gives to our city. The city finance committee appropriated \$500 through the Health Department for use by this District Nursing Association to conduct its specific municipal work during the past year.

Recommendations: The board recommends the purchase of a car for the use of the Child Hygiene Nurse as soon as possible. Also the employment of a full time office girl.

Respectfully submitted,
ERNEST O. PEDERSON,
Health Officer.

Accepted and Approved:

FLORENCE M. DALE,
L. P. BEAUDOIN, M. D.,
GENEVA BERWICK,

Members of the Board of Health.

NEW HAMPSHIRE TUBERCULOSIS ASSOCIATION, INC.

Statistical Report of Work Done in Berlin, N. H., in 1941

| | |
|--|-----|
| Number of clinics held..... | 11 |
| Number of new cases examined..... | 170 |
| (a) Adults | 157 |
| (b) Children | 13 |
| Number of old cases examined..... | 59 |
| (a) Adults | 40 |
| (b) Children | 19 |
| Number of patients under supervision..... | 60 |
| Number of positive cases..... | 22 |
| (a) Adults | 18 |
| (b) Children | 4 |
| Number of suspicious cases..... | 38 |
| (a) Adults | 31 |
| (b) Children | 7 |
| Number of patients sent to Sanatorium..... | 6 |
| Number of cases arrested..... | 8 |
| Number of cases improved..... | 43 |
| Number of cases of tuberculosis reported..... | 4 |
| Number of deaths from tuberculosis of supervised patients..... | 0 |

| Year | Patients | Deaths |
|------|----------|--------|
| 1939 | 85 | 0 |
| 1940 | 76 | 0 |
| 1941 | 60 | 0 |

Respectfully submitted,
EMMA B. BIGELOW, R. N.,
New Hampshire Tuberculosis Association Nurse.

DIVISION OF INFANT WELFARE AND CHILD HYGIENE

Nurse's Yearly Report 1941**Infant Welfare:**

| | |
|---|------|
| No. of babies under supervision | 120 |
| No. of babies in attendance to clinics (ave. per clinic 22) | 1038 |
| No. of babies examined by physician | 578 |
| No. of babies registered | 168 |
| No. of babies discharged | 2 |
| No. of babies transferred to pre-school division..... | 160 |
| No. of home visits..... | 239 |

Pre-School:

| | |
|--|-----|
| No. of pre-school under supervision..... | 489 |
| No. in attendance to clinic..... | 250 |
| No. examined by physician | 121 |
| No. of new patients | 37 |
| No. discharged | 111 |
| No. received from Infant Welfare Division..... | 160 |
| No. of home visits | 143 |

Summary:

| | |
|---|-----|
| Total number of clinics for the year..... | 60 |
| Total number of children under supervision..... | 602 |
| Total number of children found defective..... | 79 |
| Total number of defects corrected..... | 42 |
| Total number of home visits..... | 342 |

Respectfully submitted,
MARIE V. RAMSEY, R. N.,
Infant Welfare and Child Hygiene Nurse.

NURSES' COMBINED YEARLY REPORT 1941**Maternity Service:**

| | |
|--|-----|
| Cases admitted to Antepartum nursing service..... | 92 |
| Field nursing visits to Antepartum nursing service.... | 241 |
| Cases admitted to Postpartum nursing service..... | 101 |
| Nursing visits to Postpartum cases..... | 175 |

Infant Hygiene:

| | |
|--|-----|
| Individuals admitted to nursing service..... | 321 |
| Field and office nursing visits..... | 660 |
| To individuals under one month..... | 205 |
| To individuals one month to one year..... | 455 |
| Educational conference with mothers..... | 356 |

Pre-School Hygiene:

| | |
|--|-----|
| Individuals admitted to nursing service..... | 202 |
| Field and office nursing visits..... | 502 |
| Educational conference with mothers..... | 109 |

Morbidity Service:

| | |
|------------------------------------|----|
| Admissions to nursing service..... | 78 |
| Field nursing visits | 75 |
| Office visits (nursing) | 66 |

Crippled Children's Service:

| | |
|---|-----|
| Individuals reported | 9 |
| Individuals admitted to nursing service..... | 28 |
| Nursing visits (field or office)..... | 117 |
| Number of treatments given at physiotherapy center held monthly under the care of a registered | |

physiotherapist 153

Respectfully submitted,

MARIE V. RAMSEY, R. N.,
KATHERINE M. HORAN, R. N.,
Public Health Nurses.

Parochial School Health Report, Berlin, N. H., January 1, 1941 to January 1, 1942

| | St. Regis | G. Angel | St. Joseph | St. Patrick | Total |
|--|-----------|----------|------------|-------------|-------|
| CENSUS—January 1, 1941..... | 777 | 799 | 554 | 406 | 2581 |
| January 1, 1942..... | 624 | 774 | 516 | 403 | 2317 |
| No. Students measured and weighed..... | 728 | 734 | 532 | 394 | 2388 |
| No. Students underweight 10%..... | 51 | 44 | 25 | 49 | 169 |
| No. Students overweight 10%..... | 56 | 57 | 35 | 34 | 182 |
| No. Students with M. E. T. and A..... | 64 | 77 | 56 | 38 | 235 |
| No. Students with defective vision..... | 42 | 42 | 14 | 17 | 115 |
| No. Students with pediculosis or nits..... | 18 | 39 | 14 | 27 | 98 |
| No. Students with defective teeth (5 or more)..... | 20 | 54 | 38 | 17 | 129 |
| No. Students immunized against diphtheria..... | 62 | 64 | 67 | 35 | 228 |
| No. Dressings done at school..... | 164 | 176 | 98 | 69 | 507 |
| No. Dressings done at office..... | 64 | 43 | 22 | 29 | 158 |
| No. Home visits | 42 | 35 | 46 | 51 | 174 |

Respectfully submitted,

LUCILLE H. RAMSEY, R. N.,
Parochial School Nurse.

Police Department

We beg to submit for your consideration our annual report of the activities of the Police Department of the City of Berlin for the year ending January 31, 1942.

Financial:

By careful spending and defering an exchange of cruiser cars, we were able to keep within the budget allowed by the Mayor and Council, without affecting the normal carrying on of the necessary duties of the department.

Traffic:

We have discontinued the practice of issuing courtesy tags to outsiders and the traffic rules are strictly enforced.

Activities:

For detail report of police work during the year, we herewith submit report of our City Marshal.

In closing we wish to extend our sincere thanks to the Mayor and City Council, and the various departments of the City government for the hearty support rendered during the year.

Respectfully submitted,
E. O. GILBERT,
Chairman,
J. ARTHUR SULLIVAN,
Clerk,
ERNEST JOHNSON,
Member.

City Marshal

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1st, and ending December 31st, 1941.

| | |
|------------------------------|-----|
| Whole number of arrests..... | 672 |
| Males | 644 |
| Females | 28 |

Causes:

| | |
|---|----|
| Abusive words | 1 |
| Aggravated assault | 1 |
| Annoying words | 2 |
| Arson | 1 |
| Assault | 25 |
| Assault with intent to rape..... | 1 |
| Attempted larceny | 1 |
| Automobile, Allowing unfit person to operate..... | 2 |
| Automobile, Allowing unlicensed person to operate.. | 2 |
| Automobile, Attempting to drive drunk..... | 1 |
| Automobile, Disregarding red light signal..... | 2 |
| Automobile, Larceny | 2 |
| Automobile, Leaving scene of accident..... | 7 |
| Automobile, Operating after license revoked..... | 1 |
| Automobile, Operating with defective brakes..... | 1 |
| Automobile, Operating with defective lights..... | 1 |
| Automobile, Operating without a license..... | 12 |

| | |
|--|-----|
| Automobile, Operating while under the influence of liquor..... | 29 |
| Automobile, Operating recklessly | 8 |
| Automobile, Operating recklessly, death ensuing..... | 1 |
| Automobile, Operating unregistered car..... | 1 |
| Automobile, Mischievously taking | 4 |
| Automobile, Misuse of plates | 1 |
| Automobile, Parking | 25 |
| Automobile, Speeding | 9 |
| Bastardy | 2 |
| Breaking, entering and larceny..... | 2 |
| Common drunkard | 1 |
| Defacing property | 6 |
| Defraud | 1 |
| Derisive words | 6 |
| Disorderly person | 4 |
| Disturbing the peace..... | 1 |
| Drunkenness | 404 |
| Eggs not graded | 1 |
| Eggs not fresh | 1 |
| Failing to send children to school..... | 2 |
| For other department | 4 |
| Grand larceny | 2 |
| Indecent exposure | 5 |
| Interfering with officer | 3 |
| Keeping gambling machine | 3 |
| Lewdness | 4 |
| Loitering | 1 |
| Noise and brawl | 21 |
| Non-support | 15 |
| Petty larceny | 21 |
| Robbery | 2 |
| Stubborn child | 2 |
| Surety to keep the peace..... | 5 |
| Vagrancy | 2 |
| Violation of junk law | 2 |
| Violation of liquor law..... | 8 |

Miscellaneous:

| | |
|--|-----|
| Sent to House of Correction..... | 66 |
| Sent to Industrial School | 3 |
| Automobile accident investigated..... | 53 |
| Automobile accident reported..... | 235 |
| Bicycles reported stolen | 6 |
| Bicycles recovered | 6 |
| Body taken to undertaker | 1 |
| Breaks reported and investigated..... | 20 |
| Boys reported missing and found..... | 6 |
| Cars stolen | 22 |
| Cars recovered | 22 |
| Cats taken to incinerator plant..... | 371 |
| Complaints reported and investigated..... | 833 |
| Dogs taken to incinerator plant..... | 141 |
| Doors found opened and secured..... | 337 |
| Escaped prisoner brought in..... | 1 |
| Fatally injured in automobile accidents..... | 2 |
| Fatally injured in railroad accident..... | 1 |
| Fires reported and alarm given..... | 6 |
| Fires investigated | 2 |
| Gambling machines seized | 4 |
| Glass reported broken | 3 |

| | |
|---|-----|
| Lost children returned to parents..... | 10 |
| Medical examiner notified | 2 |
| Message delivered | 19 |
| Persons brought in to be questioned..... | 107 |
| Persons for lodging | 916 |
| Persons injured in accidents..... | 51 |
| Persons taken home | 35 |
| Persons taken to doctor's office..... | 5 |
| Persons taken to hospital..... | 47 |
| Persons for safe-keeping for drunkenness..... | 618 |
| Persons for safe-keeping for immigration officer..... | 1 |
| Persons for safe-keeping for federal officer..... | 2 |
| Persons for safe-keeping for insanity..... | 11 |
| Persons for safe-keeping for investigation..... | 26 |
| Persons for safe-keeping for other departments..... | 4 |
| Persons for safe-keeping for State Trooper..... | 8 |
| Persons searched for stolen property..... | 2 |
| Premises searched for gambling devices..... | 2 |
| Premises searched for liquor..... | 9 |
| Premises searched for stolen property..... | 5 |
| Reprimanded | 30 |
| Reprimanded for curfew..... | 10 |
| R. R. accidents reported and investigated..... | 2 |
| Stray dogs returned to owners..... | 12 |
| Sudden death reported and investigated..... | 2 |
| Visits to dance halls | 13 |
| Visits to pool rooms | 48 |
| Windows found opened and closed..... | 30 |

EXPENDITURES FOR THE YEAR ENDING JANUARY 31, 1942

Personnel:

| | |
|-----------------------------|--------------|
| Salaries | \$ 40,361.37 |
| Supplies and expenses | 201.74 |
| | <hr/> |
| | \$ 40,563.11 |

Headquarters:

| | |
|-----------------------------|-------------|
| Lights | \$ 279.62 |
| Fuel | 412.39 |
| Office supplies | 63.45 |
| General supplies | 202.79 |
| Repair and maintenance..... | 34.51 |
| Miscellaneous | 69.66 |
| | <hr/> |
| | \$ 1,062.42 |

Telephone and Telegraph:

| | |
|------------------------------|-------------|
| Telephone and telegraph..... | \$ 1,369.58 |
|------------------------------|-------------|

Automobile Expenses:

| | |
|---------------------|-------------|
| Equipment | \$ 180.93 |
| Gasoline | 630.25 |
| Oil | 108.78 |
| Repairs | 178.46 |
| Miscellaneous | 71.34 |
| | <hr/> |
| | \$ 1,169.76 |

Traffic:

| | |
|-----------------------------|-----------|
| Material and expenses | \$ 204.29 |
|-----------------------------|-----------|

Bicycle Plates:

| | |
|----------------------|-----------|
| Bicycle plates | \$ 141.50 |
|----------------------|-----------|

Prisoners' Expenses:

| | |
|--------------------|-----------|
| Conveying | \$ 5.00 |
| Doctors | 6.00 |
| Laundry | 4.60 |
| Meals | 84.45 |
| Record cards | 5.75 |
| | <hr/> |
| | \$ 105.80 |

Commissioners:

| | |
|--------------------------|--------------|
| Salaries | \$ 350.00 |
| | <hr/> |
| Total Expenditures | \$ 44,966.46 |
| Expenditures | \$ 44,966.46 |
| Appropriation | \$ 44,772.71 |
| Credits | 290.00 |
| | <hr/> |
| | \$ 45,062.71 |
| Unexpended | 96.25 |
| | <hr/> |
| | \$ 44,966.46 |

Respectfully submitted,
WALTER J. HYNES,
City Marshal.

Municipal Court

I herewith submit my report as Clerk of the Municipal Court, for the year ending January 31, 1942.

| | |
|--|-------------|
| Amount received from February 1, 1941 to and including January 31, 1942..... | \$ 4,463.77 |
| Amount paid, fees and fines and state..... | 2,572.88 |

| | |
|---------------------------------|----------|
| Balance | 1,890.89 |
| Amount paid City Treasurer..... | 1,890.89 |

Respectfully submitted,
J. ARTHUR VALLIERES,
Clerk of Municipal Court.

Building Inspector

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1941.

There were issued during the year, 262 permits, with a total estimated \$154,151.00. These permits were divided as follows:

| | |
|---|--------------|
| 184 Permits for repairs and alterations..... | \$ 76,726.00 |
| 13 Permits for new residential buildings..... | 26,675.00 |
| 22 Permits for private garages | 3,125.00 |
| 2 Permits for public garages and filling stations | 3,500.00 |
| 14 Permits for sheds, hen houses, etc..... | 1,125.00 |
| 2 Permits for new commercial buildings..... | 43,000.00 |
| 18 Permits for electric signs..... | |
| 5 Permits for gas pumps..... | |
| 1 Permit for wrecking building..... | |
| 1 Permit for fuel tank..... | |

\$154,151.00

Copies of all permits issued are on file at this office.
I would like to express my thanks and appreciation to the Mayor, City Council, City Officials, Building Contractors and the public for their splendid cooperation during the year.

Respectfully submitted,
T. G. EASTMAN,
Building Inspector.

Weights and Measures

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year April 1, 1940 to January 31, 1941.

Scales:

| | |
|-----------------------------|-------|
| Correct | 294 |
| Adjusted | 24 |
| Condemned for repairs | 2 |
| | <hr/> |
| | 320 |

Avoirdupois Weights:

| | |
|---------------|-----|
| Correct | 432 |
|---------------|-----|

Liquid Measures:

| | |
|-------------------|-------|
| Correct | 19 |
| Oil bottles | 50 |
| | <hr/> |
| | 69 |

Automatic Pumps:

| | |
|-----------------------------|----|
| Correct | 64 |
| Condemned for repairs | 1 |

| | |
|-----------------------------|-------|
| Condemned, not in use | 1 |
| | <hr/> |
| | 66 |

Kerosene Pumps:

| | |
|----------------------------|-------|
| Correct | 36 |
| Condemned for repairs..... | 2 |
| | <hr/> |
| | 38 |

Grease Dispensers:

| | |
|---------------|----|
| Correct | 32 |
|---------------|----|

Yard Sticks:

| | |
|-----------------|-------|
| Correct | 26 |
| Condemned | 3 |
| | <hr/> |
| | 29 |

Package Reweighing:

| | |
|---------------|-------|
| Correct | 467 |
| Over | 1 |
| Under | 38 |
| | <hr/> |
| | 507 |

Coal Reweighing:

| | |
|---------------|---|
| Correct | 4 |
|---------------|---|

Fuel Truck Meter:

| | |
|----------------|---|
| Adjusted | 1 |
|----------------|---|

Property Owned by the Department:

| | |
|--|-----|
| Complete equipment for Sealer of Weights and Measures. | |
| Total reports | 219 |

Respectfully submitted,
EMILE N. LABRANCHE,
Sealer of Weights and Measures.

Other Activities

Airport

I herewith submit my annual report covering activities at the Berlin Municipal Airport during the calendar year 1941.

Pilots

Number of licenses granted by the Civil Aeronautics Authority during the year:

| | |
|--------------------------|----|
| Commercial | 2 |
| Private | 4 |
| Student | 15 |
| Ground instructors | 3 |

The above figures include licenses of out-of-town students who received their instruction at Berlin Airport but does not include licenses received by students taking government courses.

Number of licensed pilots in Berlin, January 1, 1942:

| | |
|--------------------------|----|
| Instructor | 1 |
| Commercial | 2 |
| Private | 12 |
| Student | 10 |
| Out-of-town | 8 |
| Ground instructors | 2 |

Airplanes

Number of airplanes hangared at Berlin Airport:

| | |
|---|---|
| January 1, 1941 | 8 |
| New ones added during 1941..... | 2 |
| Old ones sold or removed during 1941..... | 4 |
| January 1, 1942 | 6 |

Government Civilian Pilot Training Program

| | |
|---|----|
| Number of students enrolled in ground school during 1941 | 95 |
| Number of students who obtained scholarships in ground school | 10 |
| Number of flight students who obtained Private Pilot licenses | 14 |

Activities

| Type of Work | % of Total Flying Time |
|---------------------------|------------------------|
| Student instruction | 58% |
| Students flying solo..... | 30% |
| Charter flights | 1% |
| Passenger flights | 8% |
| Pleasure flights | 1% |
| Photo-surveying | 1% |
| Other | 1% |

Visitors

During 1941, 65 airplanes, from several States, carrying 85 passengers visited the airport.

Respectfully submitted,
LORAIN M. WEST,
Manager, Berlin Municipal Airport.

City Clerk

I submit herewith my report as City Clerk for the year ending January 31, 1942.

I have collected for the City of Berlin, and credited to the appropriate departments, the following sums:

| | |
|------------------------------|--------------|
| Automobile taxes..... | \$ 18,047.44 |
| Dog licenses | 866.90 |
| City Hall | 493.00 |
| City Hall rest rooms | 133.60 |
| Public Works Department..... | 2,985.89 |
| Fire Department | 2,160.37 |
| Cemetery | 332.00 |
| Municipal halls | 193.00 |
| Tax deeds | 249.50 |
| City Clerk's Department..... | 908.00 |
| Miscellaneous | 1.00 |

\$ 26,370.70

Paid City Treasurer.....\$ 26,370.70

Vital Statistics

The following tabulation shows the listing of births, deaths and marriages as recorded during the past five years:

| | 1937 | 1938 | 1939 | 1940 | 1941 |
|-----------------|------|------|------|------|------|
| Births | 427 | 412 | 391 | 437 | 417 |
| Deaths | 168 | 194 | 222 | 205 | 171 |
| Marriages | 185 | 112 | 139 | 169 | 174 |

Respectfully submitted,

G. A. COURNOYER,
City Clerk.

Relief Department

I herewith submit my report as Acting Overseer of the Poor for the year ending January 31, 1942.

The Relief Department administered to a total of 404 cases and 1200 individuals during the year. Those figures include an average case load of 196 cases and 513 individuals monthly.

The above comprises Direct Relief: 222 cases and 27 singles; Soldiers' Aid: 18 cases and 4 singles; Board and Care of Adults: 16 cases; Board and Care of Children: 15 cases; Old Age Assistance: 79 cases; Transients: 23 cases.

A total of 10,765 persons made visits at the office during the year and 4,396 inquiries were answered by telephone. Also, a total of 41 cases were transferred to the County in 1941.

During the month of December, the Surplus Marketing Administration introduced the Food Stamp Plan in Coos County which added an enormous amount of work on the decreased personnel of the Department which consists only of the acting overseer, one investigator, the bookkeeper and

the posting clerk, assisted by two N.Y.A. girls alternating weekly.

I wish to thank His Honor, the Mayor, the members of the City Council, particularly those who served on the Relief Committee, and the other City officials for the valuable aid and advice given me during my administration.

Respectfully submitted,
EDGAR BOUTIN,
Acting Overseer of the Poor.

Appropriations and Expenditures:

| | |
|------------------------------|--------------|
| Appropriation from City..... | \$ 50,000.00 |
| Refunds | 5,169.13 |
| | <hr/> |
| | \$ 55,169.13 |
| Expenditures | 55,168.82 |
| | <hr/> |
| Unexpended balance | \$.31 |

Financial Statement:

| | |
|--------------------------|--------------|
| Groceries | \$ 15,821.80 |
| Board and care | 7,622.46 |
| Medical | 7,654.59 |
| Old age assistance | 4,688.32 |
| Fuel | 685.62 |
| Rents | 3,334.80 |
| Footwear | 906.00 |
| Clothing | 368.58 |

| | |
|---------------------|----------|
| Miscellaneous | 894.83 |
| Cash | 355.00 |
| Mileage | 420.65 |
| Salaries | 5,593.25 |
| Supplies | 265.13 |

\$ 48,611.03

Wood Yard Expense:

| | |
|--------------------|-----------|
| Salaries | \$ 738.75 |
| Supplies | 85.65 |
| Wood fitting | 173.48 |
| Wood hauled | 747.15 |
| Wood yarded | 463.04 |

\$ 2,208.07

Assessments:

| | |
|---------------------------|-------------|
| Sewing project | \$ 3,929.92 |
| N. Y. A. projects | 180.00 |
| Surplus commodities | 75.96 |
| Burgess School | 163.84 |

\$ 4,349.72

| | |
|------------------------------|--------------|
| Grand Total expended..... | \$ 55,168.82 |
| Appropriation from City..... | \$ 50,000.00 |
| Refunds | 5,169.13 |

\$ 55,169.13

Balance unexpended \$.31

Public Service

Public Works

Herewith, I submit, for your consideration, the report of the Public Works Department for the year ending January 31, 1942.

Engineering:

The regular engineering schedule has been carried on throughout the year as in the past, such as giving sewer locations, running street lines, making the necessary blue prints and specifications. The major part of this work has been in connection with WPA Projects which have to be carried out in detail for all governmental work.

Green Street Drain:

The so-called Green Street Drain is nearing completion except for a few minor connections. This drain will be one of the City's outstanding sanitary improvements. It is hoped that more improvements along these lines can be carried out as time goes on.

Airport:

During the year just past much time and energy was spent in procuring an airport for the City of Berlin. The location for this airport, unfortunately, had to be procured from the Town of Milan because of the fact that there was not a suitable field within the city limits that the Federal Government would approve. This, of course, added to the already difficult task of satisfying the Federal Government and the Civil Aeronautics authority. Eventually things were ironed out and one runway almost a mile long and over 500 feet wide is almost ready for surfacing. We expect that further work will be undertaken there in the coming spring.

This Project cost the City of Berlin in all the sum of \$53,551.15.

The Federal Government has approved an appropriation of \$780,790.00.

Concrete Pipe Plant:

Again, as in the past, all the concrete pipe used was manufactured in our own pipe plant. This comprised sizes from 12-inch to 36-inch.

New Equipment:

We have again held down the purchase of new equipment in relation to available funds, the principal purchases being three trucks. I would again recommend that a system be inaugurated whereby a certain amount of depleted equipment be replaced each year on prearranged schedule.

Parks:

Still more land has been acquired for the High School recreational field. The underbrush has been removed and many thousand yards of fill has been installed, in all a very good start on this field has been accomplished.

Several more improvements were added to Central Park.

Streets and Roads:

Under the Town Road Aid, Class V Roads were built and others improved. During the year about \$60,000.00 was spent on WPA Projects, 29,834 gallons of Bitumuls were used in resurfacing our streets and almost 10,000 gallons of tarite was used in patching the streets.

Cemeteries:

There are only a few desirable lots available in the City Cemeteries at the present time. Additional space will have to be acquired in the very near future either by grading the present area or by the acquisition of a new site.

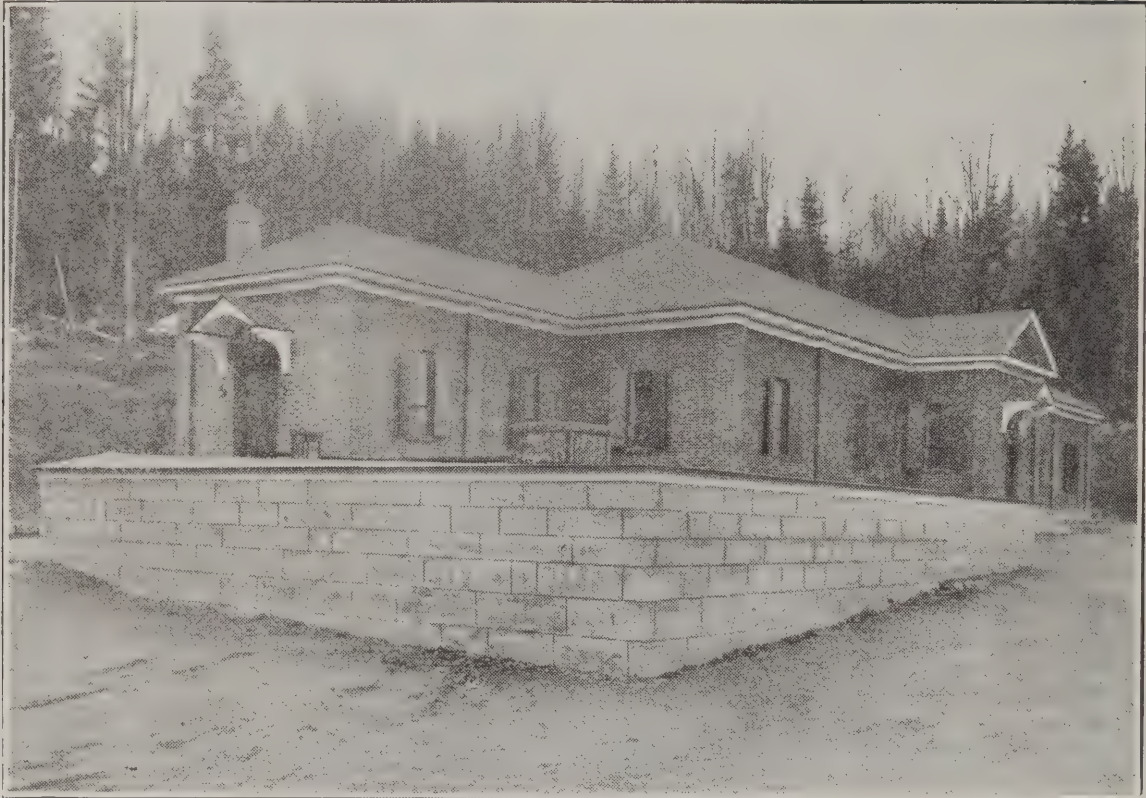
Thanks:

In conclusion, I wish to thank the Mayor, City Council, Public Works Committee and the public in general for the many favors and courtesies extended me in the performance of my duty.

Respectfully submitted,

P. L. MURPHY,

Commissioner Public Works.

*Wagoner Studio*

THE BERLIN WATER WORKS FILTER PLANT pictured above was started in 1939 and completed in 1941 at a cost of \$121,045.05, and is the only one of its kind in New England. The project was sponsored by the Water Works and carried on by the Work Progress Administration at a cost of \$51,579.05 and \$69,466.00, respectively. The plant is a mechanical pressure filtration type with eight tanks (eighteen feet long by eight feet diameter) filled with anthracite, a substance made from anthracite coal, used in place of sand. The plant is on the City's Ammonoosuc pipe line and handles about eighty percent of the City's water supply. It operates at 1,500 gallons per minute, improving both color and taste of the water. Final work on the coagulation and sedimentation basin now under construction five miles north of the filter plant will complete the City's water purification system.

Berlin Water Board

Chairman

HENRY G. GOSSELIN

Clerk

ERNEST J. GAGNON

Members of the Board

AIME TONDREAU, Mayor, Member Ex-Officio

| | |
|----------------------------|--------------------|
| Henry G. Gosselin..... | Term expires |
| Richard Christiansen | Term expires |
| Ernest J. Gagnon..... | Term expires 1942 |
| Leroy J. Hughes..... | Term expires 1944 |

ERNEST E. TANKARD, Superintendent

ALPHONSE BISSON, JR., Assistant Superintendent

ERNEST E. TANKARD, Cashier

ANTOINETTE ANCTIL, Assistant Cashier

February 5, 1942

To His Honor, the Mayor, and City Council,
Berlin, N. H.

Gentlemen:

Your Board of Water Commissioners respectfully submits to you the annual report of your water department for the year 1941.

Groveton Law Suit

Settlement of this case is an outstanding achievement. The City has been granted the right to divert necessary water for present requirements, not to exceed a certain specified amount, on a yearly basis. With this guarantee, it leaves the department free to make any necessary permanent improvements.

Filtration Plant

This plant, of the mechanical filtration type, is now one hundred percent complete, and during the fifteen

months operation, complaints in regard to turbid water have been practically nil, and the service rendered to the public is beyond our expectations. The operation of this plant has increased the cost of water works maintenance to quite an extent as the plant requires fuel for heating and electric power for operation. The plant operation and maintenance has been absorbed without the employment of additional help. Plans are now under way to harness the available water power at the plant and generate our own heat and power for operation. The cost of this installation will amount to less than two years cost of plant operation.

Coagulating Basin

This other link in our purification system, and located on the pipe line below Godfrey reservoir, is about sixty percent completed. The equipment for operation has arrived and is being held in storage until the present emergency is over. With this system in operation, and working in conjunction with the filter plant, 98% of all color and turbidity will be removed from the city water.

National Defense

The entry of the United States into war has brought more responsibility and financial expense to the department. It has been deemed advisable and necessary to have members of the department deputized with instructions to keep up a more rigid patrol of the most vital parts of the system. In addition to this, and in accordance with instructions from Washington, we are now introducing a much larger quantity of chlorine into the water as a precautionary measure. A noticeable taste and odor is present, but we hope the public will cooperate and bear with us in this respect.

Financial

In order to meet our payment on April bond issue, it was necessary to borrow the sum of \$10,000. The note was paid back in July when due. Curtailment of new extensions during the year has made it possible to accumulate a surplus of \$10,000. with which to begin the new year. Unless some unforeseen emergency occurs, it should not be necessary to obtain further loans in anticipation of water rentals.

Other detailed description and activities as to operation of the department will be found in our superintendent's report, and for financial standing, in the auditor's report, both of which are incorporated herewith.

Respectfully submitted,
AIME TONDREAU, Mayor, Member Ex-Officio,
HENRY G. GOSSELIN, Chairman,
ERNEST J. GAGNON, Clerk,
RICHARD CHRISTIANSEN, Commissioner,
LEROY J. HUGHES, Commissioner.

February 9, 1942

Board of Water Commissioners,
Berlin, N. H.

Gentlemen:

I present herewith the annual report of the activities of the water department for the year 1941. The report gives in detail the work done, budget for the year 1942, and

recommendations.

Seventeen new services have been added to the system. Thirty old services were relaid from the main to the property owners' line. Nine flat rate services were changed to meter services at the request of the owners. Twenty-nine new meters were purchased, and eight old meters junked during the year.

Meter Situation

There appears to be an increasing demand for metered water service by flat rate customers. If this tendency continues, it will be necessary to appropriate additional funds for meters and equipment.

Thawing

Due to the exceedingly mild winter, thawing of water was of practically no consequence. The department was called upon to thaw about forty house services and ten fire hydrants.

Extensions

Only two short extensions were made during the year, one on the southerly end of Second Avenue, the other on Williamson Avenue, Berlin Mills.

Distribution System

This is the second year in which no improvements other than maintenance work have been done.

Godfrey Reservoir

It has been customary ever since the construction of Godfrey dam in the year 1927, to wash out the reservoir basin each year. When the basin was first flooded, the water surface area comprised about two acres. Gradually each year as funds would permit, the storage area was increased by removing silt, top soil, etc., until at the present time about 8½ acres are flooded. Due to the increased water surface area and consequently larger storage, it was felt that the expense of washing each year might be eliminated to longer periods, therefore, the job of cleaning was passed by in 1940. Much to our disappointment, a pronounced taste and odor appeared in the water in the early months of 1941. Holes were cut in the ice which helped to some extent. The unusual low runoff during the summer prohibited washing of the reservoir till late fall. The taste and odors were found to originate from a heavy growth of algae blanketing the entire bottom and sides of the basin. The mud or sediment upon which the algae was growing varied in depth from three inches to two feet. This was all removed and washed clean to the natural sand and gravel bottom.

Beaver

In spite of the open season this year on beaver, they are becoming more and more of a nuisance to our system. This year, especially when stream flows were low, they used our brook supplies and reservoirs in which to build their dams. In the Success system, there were many times when the water was unfit to be used in the City. Many were trapped by representatives of the State Fish and Game Department and taken to other sections of the State. The department patrolled the streams, destroying the dams

whenever found.

Coagulating Basin (under construction)

The finishing of this project has been temporarily set aside for this year. Some twenty men have been working at the site in the construction of a retaining wall to keep the north embankment from falling into the concrete basin. This work consisted of the construction of a wall one hundred feet in length and about nine feet high entirely of reinforced concrete crib units.

The steel to be used for the partition walls in the mixing chambers, and on order since last March, arrived the latter part of December, nine months behind schedule. We are still awaiting delivery on I-beams for the roof of the basin. This cover is also designed to act as a floor to support the machinery for operation.

1941 Drought

It is interesting to note the differences in rain fall at various places. United States Department of Agriculture records show that the deficiency in rain fall for Berlin was only three inches for the year, or about eleven percent. Milan records indicate a deficiency of ten inches, or about thirty percent. Our measurements on stream flow run-off show that plenty of water was available in the Ammonoosuc area for the City needs. The Success supply was critically low from the first of July till October. In fact, our records indicate flows as low as .026 cubic feet per second per square mile for Bean brook, and .044 cubic feet per second per square mile for Horn brook, as compared with .25 cubic feet per second per square mile for the Ammonoosuc. Although regular periodical readings on run-off are not taken, measurements are on file for all low water periods since 1927. A figure of .18 cubic feet per second per square mile is recorded during the month of August, 1931, and .157 cubic feet per second per square mile in September, 1934. By the manipulation of our automatic control valves it was possible during the drought to keep the Success reservoirs full for a reserve, and supplement from the Ammonoosuc supply.

Filter Plant

Our new filter plant, although in operation since September, 1940, is now one hundred percent complete in so far as the building and operation of the plant are concerned. During the low and high water periods it was often necessary to back wash the filters twice in many 24-hour periods. The time required for a complete washing is eight hours. Many times, as much as ten cubic feet of sediment was removed from each million gallons of water filtered. It is our hope next year to beautify the grounds and approach to the plant.

Inspection of Services

An inspection of services on flat rate basis was continued this year. Of the 2400 houses, about 1600 were visited and fixtures inspected between the period, May first and December first. The work consisted of an in-

vestigation for leaky fixtures, for additional fixtures not reported, and observation of fixtures for proper installation to prevent back syphonage and further comply with State Board of Health sanitary laws.

Repairs to Dams

Bean brook dam was repaired during the late fall. This is a stone dam, and each year it has been necessary to do considerable patching to prevent leakage. The work was usually done in a hurry and only good for about one year. A good job was done this year, all the loose mortar was chiseled out on both faces and replaced.

Godfrey dam developed several small leaks, one in each abutment, and another in the main dam. They both occurred in concrete joints. Evidently water worked into the joints during the winter months, then by freezing caused the dam to leak slightly. These cracks were chiseled out and pointed with a mixture of cement and "stonehard".

Recommendations

The transmission system is composed of some twelve miles of wooden stave pipe lines of various sizes, ranging from twelve to twenty inches in diameter, some of which have been in service for twenty-six years. One-half mile of replacements were made two years ago, and investigations show that more should be made, or funds ear-marked and set aside at once for the work.

Although our income at the present time will not warrant the following recommendations, we wish to carry them on in this report for future consideration.

Auxiliary Supply to Supplement Ammonoosuc in Case of Break or Drought

| | |
|---|--------------|
| Ground water supply at Smith field and 10-inch main to City in accordance with department plans and specifications..... | \$ 25,000.00 |
|---|--------------|

That Centralized Quarters for Tools, Equipment and Storing Facilities be Provided

Excerpts from 1938 Report of the National Board of Fire Underwriters (recommendations)

| | |
|---|-------------|
| Hillside Ave., Blanchard to High St., 800 ft. 10-inch pipe | \$ 4,000.00 |
| Hillside Ave., High to Prospect St., 500 ft. 8-inch pipe | 1,900.00 |
| Prospect St., Hillside to Perkins Lane, 500 ft. 8-inch pipe | 2,500.00 |
| Champlain St., Coos to Strafford St., 1000 ft. 8-inch pipe | 3,300.00 |
| Installing valves on remaining hydrants (five).... | 400.00 |

\$ 12,100.00

In conclusion, I wish to thank the Commissioners and members of the department for their fine cooperation in helping me perform my duties during the year.

Respectfully submitted,
 ERNEST E. TANKARD,
 Superintendent.

REPORTS OF DEPARTMENTS

23

Budget for 1942

| | |
|--|--------------|
| Cash in bank, January 1, 1942..... | \$ 10,037.81 |
| Outstanding uncollected water bills..... | 788.00 |
| 1942 commitments (estimated)..... | 87,000.00 |
| | <hr/> |
| | \$ 97,825.81 |

| | |
|-------------------------------------|-----------|
| Estimated uncollected for year..... | \$ 750.00 |
| Abatements | 825.00 |
| 5% discount on water bills..... | 3,500.00 |

Less 5,075.00

Approximate working fund..... \$ 92,750.81

Expenses

| | |
|------------------------------|-------------|
| Gravity supply labor..... | \$ 1,400.00 |
| Purification expense | 1,300.00 |
| Filter plant expense..... | 800.00 |
| Repairs to mains..... | 1,000.00 |
| Repairs to services..... | 900.00 |
| Maintenance | 2,000.00 |
| Meter department..... | 400.00 |
| Meter reading | 300.00 |
| Relaid services | 600.00 |
| General office salary..... | 1,560.00 |
| Thawing | 300.00 |
| Insurance | 900.00 |
| Stationery and printing..... | 150.00 |

| | |
|----------------------------------|----------|
| Garage account | 1,000.00 |
| Shop expense | 400.00 |
| Superintendence & engineer | 3,800.00 |
| Kent Street pump..... | 450.00 |
| Godfrey reservoir | 800.00 |
| Storehouse expense..... | 400.00 |
| General expense | 1,600.00 |

Operating expenses \$ 20,060.00

Miscellaneous

Improvements \$ 3,000.00

Bonds

| | |
|------------------------------|--------------|
| Bonds, April 1st..... | \$ 20,000.00 |
| Interest, April 1st..... | 10,200.00 |
| Interest, March 1st..... | 262.50 |
| Bonds, September 1st..... | 5,000.00 |
| Interest, September 1st..... | 262.50 |
| Interest, October 1st..... | 9,775.00 |

\$ 45,500.00

Total Estimated Expenses \$ 68,560.00

\$ 24,190.81

Emergency Fund (ear marked)

10,000.00

Balance for Improvements \$ 14,190.81

Parks and Playgrounds

During the summer of 1941 the five City playgrounds were in operation for eight weeks and two days. A full-time schedule was maintained with routine playground instruction organized on all grounds.

The third annual Playground Parade and the 4th of July Field Day were two of the special activities carried out. The parade was bigger and better than ever with some 350 children taking part. At different times during the summer each playground held a picnic at Christine Lake.

New equipment was bought for the grounds, including a Jungle Gym at the Bartlett school and a Merry-go-Round at the Brown. These proved to be very popular.

The Playground Committee believes that during these days of trouble and anxiety playgrounds are of even greater importance than during peace time. All children should be given an opportunity to enjoy games, not only to keep their thoughts away from war, but also to improve their physical well-being and health. The continuance and expansion of Public Playgrounds should meet with the approval of the entire City's population. It is a part of Civilian Morale.

Respectfully submitted,
HENRIETTA KNAPP,
JOHN SPINNEY,
Playground Committee.

Landscape Department

I hereby submit my report of work done by the Landscape Department of the Parks and Playgrounds Committee for the year 1941.

In the spring of 1941 this Department engaged the services of a competent man to keep what little City property has been sown to grass, and set out with shrubs, mowed and cleaned up, also fertilized and cared for until our appropriation for this work was used up.

The result of this work, I feel, speaks for itself. The Grand Trunk Park was cleaned nearly every day and other places kept up in much better shape than ever before.

Some of the shrubs and trees on Glen Avenue had to be moved, owing to the street widening at this point. This was done by the man caring for the grounds. New trees were placed around the Central Park Soldier's Monument and this place was kept cleaned. The grass was kept mowed and cleaned at junction of Main and Pleasant streets, and any other work on City property which called for care was done.

A few suggestions might be in order. I would suggest the City purchase for use by the Park Commission, a lawn mower, scythe, sickle, rake, and spading fork, that the one having care of grounds in the future would not have to depend on borrowed tools. Or else allow the Commission enough extra in the allotment to purchase these for their own Department.

I would also suggest that some suitable place be given the Playground Department to store the equipment used on the playgrounds. After all it is the City's property.

In finishing my term on the Park Commission, I want to thank all the officers of the City Government for any assistance they have given me in my work in the past years.

I sincerely hope the City Government of the future may see and will give this very important branch of every city a little more recognition than has been allotted past park commissions.

Respectfully submitted,
S. D. STORY,
Chairman.

Public Finance

Assessors

We submit herewith our report for the year ending January 31, 1942, the same being the forty-fifth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1941.

| | |
|---------------------------|-----------------|
| Lands and buildings | \$ 9,107,900.00 |
| Neat stock | 40.00 |
| Cows | 6,610.00 |
| Oxen | 100.00 |
| Hogs | 10.00 |
| Fur-bearing animals | 50.00 |
| Fowls | 1,230.00 |
| Horses | 3,530.00 |
| Oil tanks | 37,160.00 |
| Electric plants | 373,030.00 |
| Stock in trade | 1,939,085.00 |
| Mills and machinery | 6,630,295.00 |
| | <hr/> |
| | \$18,099,040.00 |
| Bank stock | 1,260.20 |
| Poll taxes | 19,938.00 |

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, and other members of the City Government.

Respectfully submitted,
 THOMAS BELLEFEUILLE,
 ARTHUR LETTRE,
 RALPH WILSON,
 Assessors.

Tax Collector

Levy of 1941

I herewith submit my report as Tax Collector for the year ending January 31, 1942.

| | |
|------------------------------------|--------------|
| Taxes committed to Collector | \$718,011.24 |
| Amount collected | \$665,605.17 |
| Abatements allowed | 2,523.44 |
| Discount allowed | 2,861.49 |

| | |
|---|--------------|
| Total payments to Treasurer | \$670,990.10 |
| Uncollected as per Collector's list | \$ 47,021.14 |

Collections not in original levy

| | |
|--------------------------|----------|
| Added taxes: | |
| Property taxes | \$ 15.40 |
| Poll taxes | 692.00 |
| Interest collected | 127.50 |

| | |
|-----------------------------------|-----------|
| Total payments to Treasurer | \$ 834.90 |
|-----------------------------------|-----------|

Levy of 1940

| | |
|--|--------------|
| Uncollected taxes as of February 1, 1941 | \$ 55,506.19 |
| Amount collected | \$ 51,620.96 |
| Abatements allowed | 467.55 |

| | |
|-----------------------------------|--------------|
| Total payments to Treasurer | \$ 52,088.51 |
|-----------------------------------|--------------|

| | |
|---|-------------|
| Uncollected as per Collector's list | \$ 3,417.68 |
|---|-------------|

Collections not in original levy

| | |
|--------------------------|-----------|
| Added taxes: | |
| Poll taxes | \$ 326.00 |
| Interest collected | 2,923.93 |

| | |
|-----------------------------------|-------------|
| Total payments to Treasurer | \$ 3,249.93 |
|-----------------------------------|-------------|

Levy of 1939

| | |
|--|-------------|
| Uncollected taxes as of February 1, 1941 | \$ 3,110.35 |
| Amount collected | \$ 596.77 |
| Abatements allowed | 343.00 |

| | |
|-----------------------------------|-----------|
| Total payments to Treasurer | \$ 939.77 |
|-----------------------------------|-----------|

| | |
|---|-------------|
| Uncollected as per Collector's list | \$ 2,170.58 |
|---|-------------|

Collections not in original levy

| | |
|-------------------------------|----------|
| Added taxes: Poll taxes | \$ 12.00 |
| Interest collected | 83.66 |

| | |
|-----------------------------------|----------|
| Total payments to Treasurer | \$ 95.66 |
|-----------------------------------|----------|

Tax Sales Account

Levy of 1940

| | |
|---------------------------------------|--------------|
| Unredeemed taxes Sept. 22, 1941 | \$ 14,588.36 |
| Amount collected | \$ 3,157.30 |
| Abatements allowed | 76.73 |

| | |
|-----------------------------------|-------------|
| Total payments to Treasurer | \$ 3,234.03 |
|-----------------------------------|-------------|

| | |
|--|--------------|
| Balance unredeemed taxes Jan. 31, 1942 | \$ 11,354.33 |
|--|--------------|

| | |
|-------------------------------------|----------|
| Interest collected after sale | \$ 82.21 |
|-------------------------------------|----------|

Levy of 1939

| | |
|---|--------------|
| Unredeemed taxes February 1, 1941 | \$ 12,212.34 |
| Amount collected | \$ 4,373.20 |

| | |
|-----------------------------------|-------------|
| Total payments to Treasurer | \$ 4,373.20 |
|-----------------------------------|-------------|

| | |
|--|-------------|
| Balance unredeemed taxes Jan. 31, 1942 | \$ 7,839.14 |
|--|-------------|

| | |
|-------------------------------------|-----------|
| Interest collected after sale | \$ 641.85 |
|-------------------------------------|-----------|

I wish to thank the Mayor, the members of the City Council and the general public for their cooperation.

Respectfully submitted,
 EDWARD J. LEGASSIE,
 Tax Collector.

Treasurer**CITY OF BERLIN, N. H., 1941, REVENUES****January 31, 1942**

| | Anticipated | Receipts | Income | Deficit |
|-------------------------------------|--------------|--------------|-------------|-------------|
| Interest and Dividend Tax..... | \$ 3,556.68 | \$ 3,636.50 | \$ 79.82 | |
| Insurance Tax | 7.88 | | | \$ 7.88 |
| Railroad Tax | 4,500.00 | 5,041.55 | 541.55 | |
| Savings Bank Tax | 1,500.00 | 2,037.54 | 537.54 | |
| National Forest Land Tax | 200.00 | 1,964.45 | 1,764.45 | |
| Motor Vehicle Permit Fees..... | 16,600.00 | 16,910.76 | 310.76 | |
| Other Income: | 4,258.00 | | | |
| State Athletic Commission..... | | 3.89 | | |
| Municipal Halls | | 72.20 | | |
| Milk Licenses | | 196.00 | | |
| Bond Premium | | 504.00 | | |
| Interest Income | | 5,384.44 | 1,902.53 | |
| Total Miscellaneous Revenues..... | \$ 30,622.56 | \$ 35,751.33 | \$ 5,136.65 | \$ 7.88 |
| Real Estate and Property Taxes..... | 696,813.04 | 655,626.05 | | |
| National Bank Stock..... | 1,260.20 | 1,260.05 | | |
| Poll Taxes | 19,938.00 | 14,104.00 | | |
| Uncollected Taxes | | 47,021.14 | | |
| | \$748,633.80 | \$753,762.57 | | |
| Anticipated Revenue Surplus..... | 5,128.77 | | | 5,128.77 |
| | \$753,762.57 | \$753,762.57 | \$ 5,136.65 | \$ 5,136.65 |

CITY OF BERLIN, N. H., BUDGET FUND

January 31, 1942

| DEPARTMENT | Appropriation | Expended | Credits | Overdraft | Unexpended |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assessors' | \$ 3,065.00 | \$ 2,960.56 | | | \$ 104.44 |
| Bonds | 105,300.00 | 105,300.00 | | | |
| Cemetery | 1,000.00 | 1,332.00 | 332.00 | | |
| City Clerk's | 4,350.00 | 5,288.58 | 993.02 | | 54.44 |
| City Hall | 5,300.00 | 5,799.53 | 515.35 | | 15.82 |
| City Hall Rest Rooms..... | 1,900.00 | 2,167.86 | 233.60 | 34.26 | |
| City Poor | 50,000.00 | 55,168.82 | 5,169.13 | | .31 |
| County Tax | 112,677.91 | 112,677.91 | | | |
| Decoration Day | 100.00 | 100.00 | | | |
| Election Expenses | 1,500.00 | 1,541.35 | | 41.35 | |
| Fire | 53,000.00 | 55,682.13 | 2,208.80 | 473.33 | |
| Forest Fires | 100.00 | 87.75 | 73.88 | | 86.13 |
| Health | 7,700.00 | 7,736.25 | 63.89 | | 27.64 |
| Insurance | 2,429.50 | 2,376.06 | | | 53.44 |
| Interest on Bonds | 18,908.75 | 18,908.75 | 95.63 | | 95.63 |
| Interest Discount—Notes Payable | 3,000.00 | 1,122.32 | 16.25 | | 1,893.93 |
| Interest Discount—Taxes | 4,000.00 | 2,861.49 | | | 1,138.51 |
| Library | 7,980.00 | 7,980.00 | | | |
| Lighting Streets | 15,700.00 | 15,651.33 | | | 48.67 |
| Miscellaneous | 4,000.00 | 4,917.49 | 1,861.92 | | 944.43 |
| Municipal Court | 1,750.00 | 2,086.35 | 1,890.89 | | 1,554.54 |
| Overlay | 12,000.00 | 5,569.21 | 1,045.40 | | 7,476.19 |
| Parks and Playgrounds | 1,250.00 | 1,243.90 | | | 6.10 |
| Police | 44,772.71 | 44,966.46 | 290.00 | | 96.25 |
| Public Works | 107,524.60 | 185,640.90 | 78,287.85 | | 171.55 |
| Salaries | 4,311.00 | 4,423.00 | 2.00 | 110.00 | |
| Schools | 166,000.00 | 173,259.73 | 7,261.28 | | 1.55 |
| State Aid | 1,004.33 | 1,004.33 | | | |
| Tax Collector's | 5,510.00 | 5,557.07 | | 47.07 | |
| Treasurer's | 2,500.00 | 2,316.45 | 6.15 | | 189.70 |
| | <u>\$748,633.80</u> | <u>\$835,727.58</u> | <u>\$100,347.04</u> | \$ 706.01 | \$ 13,959.27 |
| Budget Fund Surplus..... | | | | 13,253.26 | |
| | | | | <u>\$ 13,959.27</u> | <u>\$ 13,959.27</u> |
| Budget Fund Surplus..... | | | \$ 13,253.26 | | |
| Anticipated Revenue Surplus..... | | | 5,128.77 | | |
| Total Current Fund Surplus..... | | | <u>\$ 18,382.03</u> | | |

CITY OF BERLIN, N. H., BALANCE SHEET

January 31, 1942

Assets:

Cash:

| | |
|-------------------------------------|--------------|
| Gen. Account—Berlin City Nat'l Bank | \$ 73,124.31 |
| National Shawmut Bank | 40,599.00 |
| City Treasurer's petty cash | 15.00 |
| City Clerk's change account | 75.00 |

\$113,813.31

| | |
|---|----------|
| Cash in Liquidation—Berlin Nat'l | 848.11 |
| Recreational Cash Fund | 325.00 |
| Due from State of N. H.—Defense Program | 1,539.28 |

Net Taxes Receivable:

| | | |
|---------------------|-----------|-----------|
| 1934 Property taxes | \$ 86.76 | |
| 1934 Poll taxes | 72.00 | 158.76 |
| 1935 Property taxes | 567.00 | |
| 1935 Poll taxes | 3,062.20 | 3,629.20 |
| 1936 Property taxes | 617.72 | |
| 1936 Poll taxes | 4,230.00 | 4,847.72 |
| 1937 Property taxes | 884.97 | |
| 1937 Poll taxes | 2,620.00 | 3,504.97 |
| 1938 Property taxes | 1,044.99 | |
| 1938 Poll taxes | 4,500.00 | 5,544.99 |
| 1939 Property taxes | 14.58 | |
| 1939 Poll taxes | 2,156.00 | 2,170.58 |
| 1940 Property taxes | 419.68 | |
| 1940 Poll taxes | 2,998.00 | 3,417.68 |
| 1941 Property taxes | 41,187.14 | |
| 1941 Poll taxes | 5,834.00 | 47,021.14 |
| | | 70,295.04 |

| | |
|-----------|-----------|
| Tax deeds | 2,746.54 |
| Tax sales | 25,073.56 |

| | |
|----------------------------|--------------|
| City Debt—February 1, 1941 | \$631,300.00 |
| Less surplus and deficit | 95,167.75 |
| | 536,132.25 |

| | |
|-----------------------------|-----------|
| Net credits and adjustments | 89,982.00 |
|-----------------------------|-----------|

\$626,114.25

| | |
|-----------------------------|--------------|
| Budget Fund surplus | \$ 13,253.26 |
| Anticipated Revenue surplus | 5,128.77 |

| | |
|------------------------------|--------------|
| Surplus, year ending 1/31/42 | \$ 18,382.03 |
|------------------------------|--------------|

\$607,732.22

| | |
|-------------------------|--------------|
| Less Bonds paid in 1941 | \$105,300.00 |
|-------------------------|--------------|

| | |
|-----------------------------|--------------|
| Net City Debt—Jan. 31, 1942 | \$502,432.22 |
|-----------------------------|--------------|

\$717,073.06**Liabilities:**

| | |
|--------------------------------------|--------------|
| Notes in anticipation of taxes | \$100,000.00 |
| Public Improvement Notes outstanding | \$ 60,000.00 |
| Less notes paid in 1941 | 15,000.00 |
| | 45,000.00 |

| | |
|-------------------------|--------------|
| Bonds outstanding | \$661,300.00 |
| Less bonds paid in 1941 | 90,300.00 |
| | 571,000.00 |

| | |
|-------------------------------|--------|
| Central Park Maintenance fund | 13.65 |
| Dog licenses | 734.41 |
| Recreational fund | 325.00 |

\$717,073.06

BONDED DEBT

January 31, 1942

| Rate | Purpose | Issued | Outstanding |
|--------|-------------------------------|----------------|--------------|
| 4½% | School Bonds | \$ 80,000.00 | \$ 4,000.00 |
| 4½% | Junior High School Bonds..... | 175,000.00 | 20,000.00 |
| 4¼% | East Side School Bonds..... | 80,000.00 | 10,000.00 |
| 4½% | School Improvement Bonds..... | 200,000.00 | 90,000.00 |
| 3½% | Public Improvement Bonds..... | 90,000.00 | 60,000.00 |
| 3½% | Public Improvement Bonds..... | 45,000.00 | 30,000.00 |
| 2¾% | Public Improvement Bonds..... | 100,000.00 | 60,000.00 |
| 3% | Public Improvement Bonds..... | 75,000.00 | 55,000.00 |
| 2¼% | Public Improvement Bonds..... | 85,000.00 | 73,000.00 |
| 1¾% | Public Improvement Bonds..... | 85,000.00 | 79,000.00 |
| 2¼% | Public Improvement Bonds..... | 90,000.00 | 90,000.00 |
| 2¼% | Public Improvement Notes..... | 75,000.00 | 45,000.00 |
| Totals | | \$1,180,000.00 | \$616,000.00 |

BOND RETIREMENT SCHEDULE

| | |
|------------|---------------------|
| 1942 | \$ 86,000.00 |
| 1943 | 87,000.00 |
| 1944 | 57,000.00 |
| 1945 | 57,000.00 |
| 1946 | 52,000.00 |
| 1947 | 52,000.00 |
| 1948 | 42,000.00 |
| 1949 | 42,000.00 |
| 1950 | 41,000.00 |
| 1951 | 30,000.00 |
| 1952 | 21,000.00 |
| 1953 | 16,000.00 |
| 1954 | 16,000.00 |
| 1955 | 11,000.00 |
| 1956 | 6,000.00 |
| | <u>\$616,000.00</u> |

LEO. J. CAMPAGNA,
City Treasurer.

Auditor, Water Department

February 10, 1942

Board of Water Commissioners,
Berlin, New Hampshire

Sirs:

As auditor of the City of Berlin, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1941. Four examinations were made during the course of the year.

The cash received was verified by checking the cashier's receipt stubs to the cash received journal. Each day's receipts as thus verified were added. The totals were compared with the deposits listed on the statements of the Berlin Savings Bank and Trust Company or the Berlin City National Bank.

The canceled checks were examined. They were compared with the expenditures recorded in the check register in verification of the disbursements.

Vouchers approved for payment by the Board of Water Commissioners were examined and compared with entries in the purchase record.

The balances on deposit in the above named banks on December 31, 1941, were proven to be correct by independent reconciliation. The amounts on deposit were confirmed directly to me by the respective institutions.

The petty cash fund was counted and found in order.

The amount owing by customers was verified by listing all unpaid balances as shown by the ledger cards. Some were sent notices to confirm directly to me the accuracy of their indebtedness.

The books of original entry were added, cross-footed and checked to the general ledger. A trial balance was taken of the general ledger.

Adequate depreciation for the year has been provided. Unpaid invoices have been shown as accounts payable. Wages and interest accrued on the outstanding bond issues up to December 31, 1941, have been recorded as a liability.

Therefore, I submit the exhibits and schedule listed below. They show the financial condition of the Berlin Water Works on December 31, 1941, and the income and expenses for the year then ended.

Exhibit A Balance Sheet

Exhibit B Statement of Income and Expense

Exhibit C List of Bonds Outstanding

Exhibit A—Schedule 1 Analysis of Plant and Equipment

Very truly yours,
HASKELL & BENNETT,

By HIRAM B. HASKELL,
Certified Public Accountant.

EXHIBIT A—BERLIN WATER WORKS Balance Sheet—December 31, 1941

| Assets | |
|--|--------------|
| Cash— | |
| Berlin City National Bank.....\$ | 8,116.32 |
| Berlin Savings Bank & Trust Company..... | 1,921.49 |
| | <hr/> |
| | \$ 10,037.81 |
| Imprest Fund..... | 75.00 |
| Accounts Receivable— | |
| Flat rate.....\$ | 544.41 |
| Metered | 242.95 |
| Miscellaneous | 2,973.46 |
| | <hr/> |
| | 3,760.82 |
| Material and supplies..... | 4,176.74 |
| Plant equipment (See Schedule 1)..... | \$890,254.22 |
| Less, reserve for depreciation | 368,394.69 |
| | <hr/> |
| | 521,859.53 |
| Filter plant..... | 51,579.05 |
| Coagulating basin | 38,877.85 |
| Godfrey reservoir | 69,211.87 |
| Regulator house pipe line..... | 6,053.97 |
| Land | 4,150.00 |
| | <hr/> |
| Total Assets..... | \$709,782.64 |
| Liabilities | |
| Accounts payable | \$ 1,048.16 |
| Salaries and wages accrued.... | 119.75 |
| Interest accrued—4¼% bonds \$ | 5,100.00 |
| Interest accrued—4¾% bonds | 175.00 |
| | <hr/> |
| | 5,275.00 |
| First mortgage—4¼% bonds..\$ | 480,000.00 |
| First mortgage—1¾% bonds.. | 30,000.00 |
| | <hr/> |
| | 510,000.00 |
| Contributions in aid of const. | 58,397.31 |
| Municipal Investment— | |
| Balance, January 31, 1941....\$ | 124,097.84 |
| Add, Net Income for year ended Dec. 31, 1941 (See Exhibit B) | 10,844.58 |
| | <hr/> |
| Balance, Dec. 31, 1941..... | 134,942.42 |
| | <hr/> |
| Total Liabilities..... | \$709,782.64 |

EXHIBIT B—BERLIN WATER WORKS Statement of Income and Expense for the Year Ended December 31, 1941

Operating Income:
Commercial water—Flat rate\$ 52,904.38

| | | |
|--|-------------|--------------|
| Commercial water—Metered | 25,944.23 | |
| | | \$ 78,848.61 |
| Industrial water—Flat rate | \$ 1,751.90 | |
| Industrial water—Metered | 5,889.23 | |
| | | 7,641.13 |
| Gross Income | | \$ 86,489.74 |
| Operating Expenses: | | |
| Water Supply— | | |
| Gravity labor supply | \$ 1,453.04 | |
| Purification supplies and expense | 1,209.65 | |
| Repairs to mains | 971.67 | |
| Relaid services | 631.86 | |
| Superintendence and engineering | 4,353.20 | |
| Maintenance labor | 2,296.24 | |
| | | \$ 10,915.66 |
| Distribution— | | |
| Meter Department, supplies and expense | \$ 335.72 | |
| Repairs to services | 659.28 | |
| | | 995.00 |
| Commercial— | | |
| Meter indexing salaries | 234.96 | |
| General— | | |
| General office salaries | 1,432.75 | |
| General Office Expense— | | |
| General office expense | \$ 62.23 | |
| General expense | 959.01 | |
| | | 1,021.24 |
| Miscellaneous Undistributed— | | |
| Commissioners' salaries | \$ 800.00 | |
| Thawing account | 246.08 | |
| Insurance | 907.62 | |
| Stationery and printing | 129.25 | |
| Garage expenses | 1,221.11 | |
| Shop expense | 288.17 | |
| Maintenance expense | 170.74 | |
| Filter plant expense | 782.08 | |
| Ammonoosuc River controversy | 979.00 | |
| Kent Street pump | 376.05 | |
| Godfrey Reservoir, cleaning | 483.78 | |
| Goebel Street | 21.10 | |
| National defense | 141.42 | |
| Repairs to Ammonoosuc pipe line | 1.30 | |
| Repairs to Bean Dam | 75.76 | |
| Storehouse expense | 358.46 | |
| | | 6,981.92 |
| Total Operating Expenses | | 21,581.53 |

Financial Expenses:

| | | |
|---|--------------|--------------|
| Int. on bonded debt—4¼% | \$ 20,612.51 | |
| Int. on bonded debt—1¾% | 583.34 | |
| Int. on notes payable | 16.25 | |
| | | \$ 21,212.10 |
| Abatements—Flat rate | \$ 360.67 | |
| Abatements—Metered | 742.24 | |
| | | 1,102.91 |
| Discounts—Flat rate | \$ 2,101.82 | |
| Discounts—Metered | 1,354.94 | |
| | | 3,456.76 |
| Total Financial Expenses | | \$ 25,771.77 |
| Less—Financial Income: | | |
| Miscellaneous income | | 47.14 |
| Net Financial Expenses | | 25,724.63 |
| Net Income (before depreciation) | | \$ 39,183.58 |
| Depreciation | | 28,339.00 |
| Net Income to Municipal Investment (after depreciation) | | \$ 10,844.58 |

EXHIBIT C—BERLIN WATER WORKS**List of Bonds Outstanding**

| | |
|--|--------------|
| City of Berlin 4¼% Water Works Bonds | \$700,000.00 |
| Issued on April 1, 1925, under the New Hampshire Acts of 1925. | |
| Registered as to principal only. | |
| Payable— | |
| \$10,000.00 annually to April 1, 1930 | |
| \$15,000.00 annually to April 1, 1940 | |
| \$20,000.00 annually to April 1, 1950 | |
| \$30,000.00 annually to April 1, 1960 | |
| Total outstanding | \$480,000.00 |
| City of Berlin 1¾% Water Works Bonds | |
| Issued on September 1, 1940, under the New Hampshire Acts of 1925. | |
| Payable— | |
| \$5,000.00 on September 1, 1941, to 1947 inclusive | |
| Total outstanding | 30,000.00 |
| Total | \$510,000.00 |

EXHIBIT A—SCHEDULE 1, BERLIN WATER WORKS**Analysis of Plant and Equipment**

| | Original Value | Reserve for Depreciation | Depreciated Value |
|-------------------------|----------------|--------------------------|-------------------|
| Transmission mains | \$266,122.65 | \$145,283.22 | \$120,839.43 |
| Distribution mains | 414,209.75 | 111,799.22 | 302,410.53 |
| Hydrants | 11,262.04 | 2,689.91 | 8,572.13 |
| Meters | 10,904.51 | 6,706.07 | 4,198.44 |
| Water supply structures | 86,857.40 | 40,458.78 | 46,398.62 |

| | | | |
|--------------------------------------|-----------|-----------|-----------|
| Water storage structures..... | 1,200.00 | 981.00 | 219.00 |
| Pumps, pumping equipment | 500.00 | 409.99 | 90.01 |
| Distribution system structures | 3,904.84 | 940.80 | 2,964.04 |
| General office equipment..... | 1,872.84 | 1,067.80 | 805.04 |
| Shop equipment | 5,661.75 | 3,423.70 | 2,238.05 |
| Purification equipment..... | 6,607.93 | 5,088.68 | 1,519.25 |
| Trucks and Auto..... | 2,334.35 | 1,028.47 | 1,305.88 |
| Services | 78,816.16 | 48,517.05 | 30,299.11 |

Totals (See Exhibit A) \$890,254.22 \$368,394.69 \$521,859.53

Auditor, City of Berlin

February 10, 1942

Honorable Mayor and City Council,
Berlin, New Hampshire

Sirs:

In performance of my duties as your duly elected City Auditor, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1942. At the end of each three months, an audit was made during the year just ended. At this time I submit my report for the entire fiscal year. It consists of the comments which follow and describe the scope of the examination together with the statements listed below. They show the financial condition of the City of Berlin on January 31, 1942, an analysis of the cash received and disbursed during the year then ended, a statement of the budget accounts and a list of trust funds.

Exhibit A Balance Sheet

Exhibit B Statement of Cash Receipts and Disbursements

Exhibit C Statement of Budget Accounts

Exhibit D List of Trust Funds

Exhibit A—

Schedule 1 List of Bonds Outstanding

BALANCE SHEET

Exhibit A, Balance Sheet, discloses the financial condition of the City of Berlin on January 31, 1942, as shown by the books of account.

Cash—\$113,723.31:

A thorough check was made of the cash received and disbursed by the City Treasurer during the year.

The cash received each month was added and compared with the deposits listed on the statements rendered by the two banks which are being used as depositories.

The disbursements were verified by examination of the canceled checks and comparison with the expenditures recorded in the check register.

Vouchers approved for payment by the Committee on Accounts and Claims were examined in substantiation of the amount expended by the City Treasurer.

The approved vouchers were checked to the Register of Disbursements. All had been properly approved by the Committee on Accounts and Claims.

The bank balances were verified in the following manner.

| | Berlin City National Bank | National Shawmut Bank |
|--|------------------------------|-----------------------------|
| Balance per bank statement Jan. 31, 1942..... | \$ 71,665.20 | \$ 40,599.00 |
| Add—Deposits not credited..... | 8,480.80 | |
| Total..... | \$ 80,146.00 | |
| Less—Outstanding checks | 7,021.69 | |

Available balance \$ 73,124.31 \$ 40,599.00

Each of the above banks sent me letters confirming the amounts on deposits.

City Clerk's Change Fund—\$75.00:

City Treasurer's Petty Cash Fund—\$15.00:

A count of these funds proved them to be correctly stated.

Recreational Fund Cash—\$325.00:

This amount is on deposit in the Berlin City National Bank and they by direct correspondence with me confirmed this fact.

Berlin National Bank (in Liquidation)—\$848.11:

A 2% liquidating dividend was received during the year reducing the balance to \$848.11.

Taxes Receivable—\$70,295.04:

The unpaid taxes for the years 1934 to 1941 as shown by the open accounts in the tax ledgers in the Tax Collector's office were added and listed. They agreed with the balances shown to be due in the City Treasurer's general ledger.

At the time of each examination a few of the taxpayers owing a fairly large balance were sent notices requesting them to acknowledge directly to me if the amounts shown to be due were correctly stated.

As I have stated in previous reports, it is my opinion that the unpaid taxes for the older years are uncollectible and to that extent the assets of the City are overstated. For example the unpaid poll taxes for 1935 totaled \$3,062.20 on January 31, 1941, and the same amount on January 31, 1942, nothing having been collected or abated.

Tax Sales—\$25,073.56:

The amount due on property on which the City had taken a tax title for non-payment of taxes increased \$3,252.96 during the year.

Cards representing the unpaid balances were added and listed. They are due for the following years:

| | |
|------------|-----------|
| 1934 | \$ 52.06 |
| 1935 | 119.99 |
| 1936 | 289.40 |
| 1937 | 1,868.72 |
| 1938 | 3,549.92 |
| 1939 | 7,839.14 |
| 1940 | 11,354.33 |

Total.....\$ 25,073.56

Tax Deeds—\$2,746.54:

A list of properties deeded to the City for non-payment of taxes appears as follows:

| | Debit | Credit |
|------------------------------|-------------|-----------|
| Berlin Heights Addition..... | \$ 29.94 | \$ |
| George Blair | | 3.76 |
| Gladys Dale | 50.51 | |
| Demers Lots | 193.85 | |
| Patrick Furlong | 45.80 | |
| Wilfred Hamel | 40.83 | |
| William Hickey | | 10.00 |
| W. C. Hoxie | 18.92 | |
| Rose Cloutier | 31.73 | |
| George MacArthur | 56.69 | |
| Edw. R. Marshall..... | 64.35 | |
| Arthur Martin | | 26.02 |
| N. E. Land Lots..... | 258.04 | |
| Otis Perry Lots | 298.04 | |
| Alphonse Roy | | 11.38 |
| Ernest St. Hilaire..... | 25.66 | |
| Hazen Smith | | .97 |
| Edw. Webb | 14.33 | |
| Kathleen Dawson | 200.39 | |
| A. B. Forbush Estate..... | 858.01 | 100.00 |
| Leo Frechette | 25.44 | |
| J. C. Footer | 247.51 | |
| Marie Harpin | 84.50 | |
| A. N. McCready..... | 158.93 | |
| James Willey Estate..... | 71.36 | |
| Elmer Noyes | 63.66 | |
| Bert Woods Estate..... | 60.18 | |
| Total..... | \$ 2,898.67 | \$ 152.13 |
| | 152.13 | |
| Balance..... | \$ 2,746.54 | |

Emergency Defense Program—\$1,539.28:

The City is to be reimbursed for the above amount spent for national defense.

Recreational Fund Reserve—\$325.00:

This amount is offset by a special deposit of a like amount.

Notes Payable—\$100,000.00:

The note payable register in the City Treasurer's office showed the following note unpaid for money borrowed in anticipation of taxes:

| Note No. | Date of Note | Payee | Due | Amount |
|----------|---------------|--------|----------------|--------------|
| 596 | July 31, 1941 | Bearer | April 20, 1942 | \$100,000.00 |

Dog Licenses—\$734.41:

| | |
|---|-----------|
| Receipts from dog licenses..... | \$ 866.90 |
| Expenditures applicable thereto..... | 112.69 |
| | \$ 754.21 |
| Receipts from January 31, 1942, to April 1, 1942, credited to School Department..... | 19.80 |
| | \$ 734.41 |

The balance of the account of April 1, 1942, will be credited to the School Department.

Bonds and Improvement Notes—\$616,000.00:**Water Bonds—\$510,000.00:**

| | |
|--|-----------------|
| City of Berlin— | |
| Outstanding Bonds, Jan. 1, 1941..... | \$631,300.00 |
| Bonds matured during the year..... | \$105,300.00 |
| Bonds issued Dec. 1, 1941..... | 90,000.00 |
| Net reduction in Bonds Outstanding | 15,300.00 |
| Bonds Outstanding Jan. 31, 1942..... | \$616,000.00 |
| Berlin Water Works— | |
| Bonds Outstanding Jan. 31, 1941..... | \$535,000.00 |
| Bonds matured during the year..... | 25,000.00 |
| Bonds Outstanding Jan. 31, 1942..... | \$510,000.00 |
| Assessed valuation in 1941..... | \$18,099,040.00 |
| 5%..... | 904,952.00 |

ANALYSIS OF NET CITY DEBT

| | |
|--------------------------------|--------------|
| Balance, January 31, 1941..... | \$536,132.25 |
|--------------------------------|--------------|

Reductions

| | |
|--|--------------|
| Net unexpended balances of depart- ments..... | \$ 12,207.86 |
| Excess of receipts over estimate of in- come..... | 6,174.17 |
| Old checks canceled..... | 18.00 |
| Bonds matured | 105,300.00 |

| | |
|------------|--------------|
| Total..... | \$123,700.03 |
|------------|--------------|

Additions

| | |
|--------------------|-----------|
| Bonds issued | 90,000.00 |
|--------------------|-----------|

| | |
|---------------------------------|-----------|
| Net reduction in City Debt..... | 33,700.03 |
|---------------------------------|-----------|

| | |
|--------------------------------|--------------|
| Balance, January 31, 1942..... | \$502,432.22 |
|--------------------------------|--------------|

On January 31, 1939, the Net City Debt was \$594,199.00. In three years it has been reduced \$91,766.78.

Statement of Cash Receipts and Disbursements

Exhibit B shows in complete detail an analysis of the cash received and disbursed by the City Treasurer during the year ended January 31, 1942.

Statement of Budget Accounts

Exhibit C shows the departmental appropriations for 1941, credits received, expenditures made and either an unexpended balance or overdraft. The net unexpended balances totaled \$12,207.86.

Statement of Trust Funds

A list of the Trust Funds is shown in Exhibit D. The savings bank books were examined. It was noted that no interest had been credited on these books since November 1, 1940.

City Clerk's Department

Cash receipts of the City Clerk's Department consist of licenses issued, automobile registration permits, etc. The stubs of the licenses issued, duplicate automobile registration permits, various receipt stubs and any record of money received were all added and checked to the City Clerk's cash book.

The cash book was added and cross-footed. The total receipts were paid to the City Treasurer each month, and agreed with the receipts issued by him.

City Treasurer's Department

The financial records of the City Treasurer's Department were examined.

All cash receipts were added and compared with the bank deposits. The canceled checks were examined and compared with expenditures made. The bank accounts were reconciled.

A trial balance was taken of the general ledger. Journal entries were carefully examined.

Municipal Court

The criminal docket, cash book and check book kept by the Clerk of the Municipal Court were examined.

When fines are paid, they are so noted in the docket. This record of cash received was checked to the cash book. Expenditures made were compared with the cases affected.

The cash book was added. At the end of each month, the net receipts were paid to the City Treasurer.

| | |
|--------------------|-------------|
| Receipts | \$ 4,463.77 |
| Expenditures | 2,572.88 |

Net Receipts Paid to the City Treasurer.....\$ 1,890.89

A reconciliation of the account with the Berlin Savings Bank and Trust Company disclosed no balance on January 31, 1942.

Library Trustees

The cash book, vouchers, checks and bank statements of the Library Trustees were examined.

The receipts from fines could not be verified. The cash book showed the correct amount received from the City. Vouchers and canceled checks agreed as to disbursements made.

| | |
|---|-----------|
| February 1, 1941—Balance in bank..... | \$ 418.08 |
| Receipts on account of appropriation..... | 7,980.00 |
| Receipts from fines | 492.09 |

Total.....\$ 8,890.17

Disbursements—

| | | |
|------------------------------|-------------|----------------|
| Salaries | \$ 4,307.65 | |
| Books | 1,850.77 | |
| Periodicals | 217.04 | |
| Binding | 164.00 | |
| Supplies and stationery..... | 123.00 | |
| Postage and express..... | 33.17 | |
| Furniture and equipment..... | 279.86 | |
| Janitor's wages | 576.09 | |
| Cleaning supplies | 31.12 | |
| Water, heat and light..... | 709.59 | |
| Miscellaneous | 141.17 | |
| Repairs | 154.10 | |
| | | <hr/> 8,587.56 |

January 31, 1942—Balance in bank.....\$ 302.61

Bank Reconciliation

Berlin City National Bank—

| | |
|---|-------------|
| Balance per statement January 31, 1942..... | \$ 1,230.90 |
| Less—Outstanding checks | 928.29 |

Balance as above\$ 302.61

General

Whenever considered necessary, other verifications in addition to these mentioned were made.

Attention is called that the Balance Sheet shows no contingent liability on notes endorsed for the Brown Company on wood cutting operations. This fact was confirmed.

The minutes of the Mayor and City Council were read.

In conclusion, I wish to express my appreciation of the courtesies extended and the splendid co-operation given during the year.

Very truly yours,

HASKELL & BENNETT,

By HIRAM B. HASKELL,

Certified Public Accountant.

EXHIBIT A—CITY OF BERLIN, N. H., BALANCE SHEET, JANUARY 31, 1942

| Assets | | Liabilities | |
|--|----------------|---|----------------|
| Cash— | | Recreational Fund Reserve..... | \$ 325.00 |
| Berlin City National Bank.... | \$ 73,124.31 | Notes Payable | 100,000.00 |
| National Shawmut Bank..... | 40,599.00 | Central Park Maintenance Fund reserve | 13.65 |
| | | Dog Licenses (due to School Dept.)..... | 734.41 |
| | | Bonds and Improvement Notes— | |
| | \$113,723.31 | Total Outstanding | 616,000.00 |
| City Clerk's Change Fund..... | 75.00 | Water Bonds— | |
| City Treas. Petty Cash Fund | 15.00 | Total Outstanding | 510,000.00 |
| Recreational Fund Cash..... | 325.00 | | |
| Berlin National Bank (in | | Total Liabilities | \$1,227,073.06 |
| liquidation) | 848.11 | | |
| Taxes Receivable— | | | |
| Levy of 1934— | | | |
| Property | \$ 86.76 | | |
| Poll | 72.00 | | |
| | \$ 158.76 | | |
| Levy of 1935— | | | |
| Property | \$ 567.00 | | |
| Poll | 3,062.20 | | |
| | 3,629.20 | | |
| Levy of 1936— | | | |
| Property | \$ 617.72 | | |
| Poll | 4,230.00 | | |
| | 4,847.72 | | |
| Levy of 1937— | | | |
| Property | \$ 884.97 | | |
| Poll | 2,620.00 | | |
| | 3,504.97 | | |
| Levy of 1938— | | | |
| Property | \$ 1,044.99 | | |
| Poll | 4,500.00 | | |
| | 5,544.99 | | |
| Levy of 1939— | | | |
| Property | \$ 14.58 | | |
| Poll | 2,156.00 | | |
| | 2,170.58 | | |
| Levy of 1940— | | | |
| Property | \$ 419.68 | | |
| Poll | 2,998.00 | | |
| | 3,417.68 | | |
| Levy of 1941— | | | |
| Property | \$ 41,187.14 | | |
| Poll | 5,834.00 | | |
| | 47,021.14 | | |
| | 70,295.04 | | |
| Tax Sales | 25,073.56 | | |
| Tax Deeds | 2,746.54 | | |
| Emergency Defense Program | 1,539.28 | | |
| Total Assets | \$214,640.84 | | |
| Net City Debt..... | \$502,432.22 | | |
| Water Debt | 510,000.00 | | |
| | \$1,012,432.22 | | |
| Total Assets, Net City Debt and Water Debt | \$1,227,073.06 | | |

EXHIBIT B—CITY OF BERLIN, NEW HAMPSHIRE**Statement of Cash Receipts and Disbursements for the
Year Ended January 31, 1942****Cash Balance, February 1, 1941:**

| | |
|--------------------------------|--------------|
| Berlin City National Bank..... | \$ 41,473.19 |
| National Shawmut Bank..... | 50,000.00 |
| | <hr/> |
| | \$ 91,473.19 |

Receipts During the Year:**Edward J. Legassie, Tax Collector—**

| | |
|--------------------------------------|------------|
| 1939 property taxes..... | \$ 206.77 |
| 1939 property tax abatements | 172.00 |
| 1939 poll taxes..... | 392.00 |
| 1939 uncommitted poll taxes | 13.04 |
| 1939 poll tax abatements..... | 18.00 |
| Int. on 1939 property taxes | 26.41 |
| Int. on 1939 poll taxes..... | 56.21 |
| 1940 property tax abatements | 89.55 |
| 1940 property taxes..... | 49,880.96 |
| 1940 poll taxes | 1,774.00 |
| 1940 poll tax abatements..... | 378.00 |
| 1940 uncommitted poll taxes | 326.00 |
| Int. on 1940 property taxes | 2,857.02 |
| Int. on 1940 poll taxes..... | 66.91 |
| 1941 property taxes..... | 651,467.61 |
| 1941 property tax abatements | 1,385.44 |
| 1941 uncommitted property taxes..... | 15.40 |
| 1941 poll taxes..... | 13,034.00 |
| 1941 poll tax abatements..... | 1,138.00 |
| 1941 uncommitted poll taxes | 624.00 |
| 1941 bank stock | 1,260.05 |
| Int. on 1941 property taxes | 123.86 |
| Discount on 1941 property taxes..... | 2,861.49 |
| Interest on 1941 poll taxes.... | 3.64 |
| Tax sales abatements..... | 229.73 |
| 1939 tax sales..... | 4,373.20 |
| Interest on 1939 tax sales.... | 641.85 |
| 1940 tax sales..... | 3,157.30 |
| Interest on 1940 tax sales.... | 82.21 |

\$736,654.65**Gaston A. Cournoyer, Tax Collector—**

| | |
|---------------------------------|-----------|
| 1938 property taxes..... | \$ 102.00 |
| 1938 poll taxes..... | 22.00 |
| Int. on 1938 property taxes | 27.05 |
| Interest on 1938 poll taxes.... | 4.54 |
| 1938 tax sales..... | 1,266.10 |
| Interest on 1938 tax sales..... | 251.82 |
| 1938 property tax abatements | 26.50 |
| 1938 poll tax abatements.... | 4.00 |

1,704.01**Herbert Schnare, Tax Collector—**

| | |
|--------------------------------|-----------|
| 1937 property taxes..... | \$ 116.46 |
| 1937 property tax abatements.. | 34.11 |
| 1937 poll taxes..... | 6.00 |

| | |
|------------------------------|----------|
| 1937 uncommitted poll taxes | 2.00 |
| 1937 tax sales | 1,598.54 |
| Int. on 1937 property taxes | 65.21 |
| Int. on 1937 poll taxes..... | 2.14 |
| Int. on 1937 tax sales..... | 720.68 |

2,545.14**Dellison C. Conroy, Tax Collector—**

| | |
|-----------------------------------|----------|
| 1936 property tax abatements..... | \$ 21.84 |
| 1936 property taxes..... | 127.83 |
| 1935 property taxes..... | 15.79 |
| 1935 property tax abatements | 3.75 |
| 1936 poll taxes..... | 4.00 |
| 1936 tax sales..... | 416.33 |
| 1935 tax sales..... | 371.48 |
| 1934 tax sales..... | 60.22 |
| 1933 tax sales..... | 36.13 |
| Int. on 1936 property taxes | 59.21 |
| Int on 1935 property taxes | 18.26 |
| Interest on 1936 poll taxes.... | 1.82 |
| Interest on 1936 tax sales.... | 163.30 |
| Interest on 1935 tax sales.... | 121.23 |
| Interest on 1934 tax sales.... | 38.78 |
| Interest on 1933 tax sales.... | 26.99 |

1,486.96**J. Wilson Gonya, Tax Collector—**

| | |
|-------------------------------|----------|
| 1934 property taxes..... | \$ 6.70 |
| 1934 property tax abatements | 322.29 |
| 1934 poll tax abatements..... | 1,746.00 |
| Int. on 1934 property taxes | 19.25 |

2,094.24**Gaston A. Cournoyer, City Clerk—**

| | |
|-------------------------------|-----------|
| 1940 Auto. regis. permits.... | \$ 61.28 |
| 1941 Auto regis. permits.... | 17,591.93 |
| 1942 Auto regis. permits.... | 394.23 |
| Dog licenses | 866.90 |
| City Hall | 513.25 |
| Public Works Department.. | 2,985.89 |
| Fire Department..... | 2,160.37 |
| Cemetery | 332.00 |
| Municipal halls | 193.00 |
| Tax deeds | 249.50 |
| City Clerk's Department.... | 908.00 |
| Miscellaneous | 1.00 |
| City Hall rest rooms..... | 113.35 |

26,370.70

| | |
|---------------------------------|------------|
| City Poor Department..... | 5,169.13 |
| Fire Department | 48.43 |
| Public Works Department.... | 1,324.05 |
| Public Improvement const.... | 880.20 |
| Municipal Court | 1,890.89 |
| Notes payable | 400,000.00 |
| City Hall | 22.35 |
| Interest, Water Works loan... | 16.25 |
| Miscellaneous | 19.15 |
| Net City Debt, checks cancelled | 18.00 |

REPORT OF AUDITOR

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| | | |
|-----------------------------------|----------------|--------------|
| Health Department | 63.89 | |
| City Treasurer's Department | 6.15 | |
| Police Department | 290.00 | |
| Other Income—Milk licenses.. | 196.00 | |
| Forest Fires | 73.88 | |
| Notes Receivable— | | |
| Berlin Water Works..... | 10,000.00 | |
| School Department | 2,579.21 | |
| Berlin National Bank— | | |
| 2% liquidating dividend... | 130.48 | |
| Public Improvement Bonds— | | |
| Principal | \$ 90,000.00 | |
| Premium | 504.00 | |
| Accrued interest | 95.63 | |
| | | 90,599.63 |
| City Clerk's Department..... | 85.02 | |
| Salaries | 2.00 | |
| National Defense | 55.70 | |
| State of New Hampshire— | | |
| Fiscal Agent—Wood opera- | | |
| tions..... | \$ 2,191.13 | |
| National Defense | 6,637.37 | |
| Gas tax refund..... | 365.86 | |
| Rest rooms..... | 100.00 | |
| Reimbursement to 3 teachers | 1,428.08 | |
| Other Income— | | |
| Athletic Commission..... | 3.89 | |
| Equipment rental | 38.00 | |
| Railroad tax | 5,041.55 | |
| Savings Bank tax..... | 2,037.54 | |
| Interest and dividends tax... | 3,636.50 | |
| School Department— | | |
| Heat, light and power..... | 225.00 | |
| Postage | 14.00 | |
| Bounty on animals..... | 32.00 | |
| Nat'l Forest Reserve fund... | 1,964.45 | |
| | | 23,715.37 |
| | | 1,308,041.48 |
| Total to be Accounted For | \$1,399,514.67 | |

Disbursements During the Year:

| | |
|--------------------------------------|-------------|
| Automobile registration permits..... | \$ 1,136.68 |
| Assessors' Department | 2,960.56 |
| Bonds | 105,300.00 |
| County tax | 112,677.91 |
| City Hall | 5,799.53 |
| City Hall, rest rooms | 2,167.86 |
| City Clerk's Department..... | 5,288.58 |

| | |
|-------------------------------------|------------|
| City Poor Department..... | 55,168.82 |
| Decoration Day | 100.00 |
| Fire Department | 55,682.13 |
| Health Department | 7,736.25 |
| Municipal halls | 120.80 |
| Municipal Court | 2,086.35 |
| Miscellaneous | 4,917.49 |
| Police Department | 44,966.46 |
| Public Works Department..... | 161,749.58 |
| Salaries | 4,423.00 |
| Tax Collector's Department..... | 5,557.07 |
| Treasurer's Department | 2,315.61 |
| Wood operations | 1,015.46 |
| Emergency Defense program..... | 5,552.81 |
| School Department | 173,259.73 |
| Accounts Payable— | |
| National Shawmut Bank..... | 141.89 |
| Lighting streets | 15,651.33 |
| Overlay | 5,569.21 |
| Parks and playgrounds..... | 1,243.90 |
| Tax deeds | 1,769.98 |
| Election expenses | 1,541.35 |
| Insurance | 2,376.06 |
| Library | 7,980.00 |
| Interest on bonds..... | 18,908.75 |
| Discount on taxes..... | 2,861.49 |
| Bounty on animals | 32.00 |
| 1939, 1940 poll taxes | 10.00 |
| 1940 Property taxes | 28.00 |
| 1941 Poll taxes | 2.00 |
| 1941 Property taxes | 88.49 |
| Interest—1940 property taxes..... | .24 |
| Notes payable | 400,000.00 |
| Discount on notes payable..... | 1,122.32 |
| Postage—Treasurer's Department..... | .84 |
| Loan to Berlin Water Works..... | 10,000.00 |
| Forest fires | 87.75 |
| Dog licenses | 112.69 |
| Cemetery | 4.50 |
| State aid | 1,004.33 |
| Defense Airport Project..... | 40,683.20 |
| Tax sales | 14,588.36 |

1,285,791.36

1113,723.31
Cash Balance, January 31, 1942:

| | |
|----------------------------|--------------|
| Berlin National Bank..... | \$ 73,124.31 |
| National Shawmut Bank..... | 40,599.00 |

1113,723.31

EXHIBIT C—CITY OF BERLIN, N. H., STATEMENT OF BUDGET ACCOUNTS

| | Appropriation | Credits | Expenditures | Unexpended Balance | Overdraft |
|---|---------------|--------------|--------------|-----------------------|--------------|
| Assessors' Department | \$ 3,065.00 | \$ | \$ 2,960.56 | \$ 104.44 | \$ |
| Bonds | 105,300.00 | | 105,300.00 | | |
| Cemetery | 1,000.00 | 332.00 | 1,332.00 | | |
| City Clerk's Department..... | 4,350.00 | 993.02 | 5,288.58 | 54.44 | |
| City Hall | 5,300.00 | 515.35 | 5,799.53 | 15.82 | |
| City Hall Rest Rooms..... | 1,900.00 | 233.60 | 2,167.86 | | 34.26 |
| City Poor Department..... | 50,000.00 | 5,169.13 | 55,168.82 | .31 | |
| County Tax | 112,677.91 | | 112,677.91 | | |
| Decoration Day | 100.00 | | 100.00 | | |
| Election Expenses | 1,500.00 | | 1,541.35 | | 41.35 |
| Fire Department | 53,000.00 | 2,208.80 | 55,682.13 | | 473.33 |
| Forest Fires | 100.00 | 73.88 | 87.75 | 86.13 | |
| Health Department | 7,700.00 | 63.89 | 7,736.25 | 27.64 | |
| Insurance | 2,429.50 | | 2,376.06 | 53.44 | |
| Interest on Bonds | 18,908.75 | 95.63 | 18,908.75 | 95.63 | |
| Interest—Notes Payable | 3,000.00 | 16.25 | 1,122.32 | 1,893.93 | |
| Discount on Taxes | 4,000.00 | | 2,861.49 | 1,138.51 | |
| Library | 7,980.00 | | 7,980.00 | | |
| Lighting Streets | 15,700.00 | | 15,651.33 | 48.67 | |
| Miscellaneous | 4,000.00 | 1,861.92 | 4,917.49 | 944.43 | |
| Municipal Court | 1,750.00 | 1,890.89 | 2,086.35 | 1,554.54 | |
| Overlay | 12,000.00 | | 5,569.21 | 6,430.79 | |
| Parks and Playgrounds | 1,250.00 | | 1,243.90 | 6.10 | |
| Police Department | 44,772.71 | 290.00 | 44,966.46 | 96.25 | |
| Public Works Department..... | 107,524.60 | 78,287.85 | 185,640.90 | 171.55 | |
| Salaries | 4,311.00 | 2.00 | 4,423.00 | | 110.00 |
| School Department | 166,000.00 | 7,261.28 | 173,259.73 | 1.55 | |
| State Aid | 1,004.33 | | 1,004.33 | | |
| Tax Collector's Department | 5,510.00 | | 5,557.07 | | 47.07 |
| Treasurer's Department | 2,500.00 | 6.15 | 2,316.45 | 189.70 | |
| Totals..... | \$748,633.80 | \$ 99,301.64 | \$835,727.58 | \$ 12,913.87 | \$ 706.01 |
| | 99,301.64 | | | 706.01 | |
| | \$847,935.44 | | | | |
| | 835,727.58 | | | | |
| | \$ 12,207.86 | | | \$ 12,207.86 | |
| Net Unexpended Balance, as above..... | | | | | \$ 12,207.86 |
| Automobile Registration Permits..... | | | \$ 310.76 | | |
| Municipal Halls | | | 72.20 | | |
| Other Income—Milk Licenses, Interest, Etc..... | | | 1,830.33 | | |
| Taxes Receivable—State of New Hampshire..... | | | 2,915.48 | | |
| Uncommitted Taxes | | | 1,045.40 | | |
| Excess of Receipts over Estimated Income..... | | | | | 6,174.17 |
| Amount Applied as a Reduction of Net City Debt..... | | | | | \$ 18,382.03 |

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE**List of Trust Funds****Joseph A. Wagner Fund**

CREATED—January 27, 1930
 PURPOSE—Perpetual care of lot in Beth Israel Cemetery
 PRINCIPAL—\$500.00
 DEPOSITED—Guaranty Trust Company (bank now closed)
 Liquidating dividends received from Guaranty Trust
 Company deposited in the City Savings Bank, Book
 No. 7387
 Balance, January 31, 1942.....\$ 544.98
 (No interest credited since November 1, 1940)

Moses and Sophie Angelowitz Fund

CREATED—January 22, 1932
 PURPOSE—Annual care of lot in Beth Israel Cemetery
 PRINCIPAL—\$200.00
 DEPOSITED—City Savings Bank, Book No. 7217
 Balance, January 31, 1942.....\$ 214.24
 (No interest credited since November 1, 1940)

Nellie Anderson Fund

CREATED—October 10, 1933
 PURPOSE—Perpetual care of lot in Beth Israel Cemetery
 PRINCIPAL—\$100.00
 DEPOSITED—Berlin Savings Bank and Trust Company,
 Book No. 16897
 Balance January 31, 1942.....\$ 104.91
 (No interest credited since November 1, 1940)

A. W. Walters Fund

CREATED—March 1, 1935
 PURPOSE—Perpetual care of lot in City Cemetery
 PRINCIPAL—\$300.00
 DEPOSITED—City Savings Bank, Book No. 9388
 Balance January 31, 1942.....\$ 334.41
 (No interest credited since November 1, 1940)

May W. Levy Fund

CREATED—March 4, 1938
 PURPOSE—Perpetual care of lot in Beth Israel Cemetery
 PRINCIPAL—\$197.34
 DEPOSITED—City Savings Bank, Book No. 11672
 Balance January 31, 1942.....\$ 200.00
 (No interest credited since November 1, 1940)

Joe Vachon Estate Fund

CREATED—December 24, 1940
 PURPOSE—Perpetual care of lot in (?)
 PRINCIPAL—\$100.00
 DEPOSITED—City Savings Bank, Book No. 13447
 Balance January 31, 1942.....\$ 100.00
 (No interest ever credited)

George E. and Etta H. Kent Fund

CREATED—July 23, 1941
 PURPOSE—Perpetual care of lot in the Old City Cemetery
 PRINCIPAL—\$300.00
 DEPOSITED—City Savings Bank, Book No. 3865
 Balance January 31, 1942.....\$ 300.00
 (No interest ever credited)

EXHIBIT A—SCHEDULE 1—CITY OF BERLIN, NEW HAMPSHIRE**List of Bonds Outstanding****Bonded Debt—\$571,000.00****Public Improvement Notes—\$45,000.00**

| | |
|---|-------------|
| City of Berlin, 4½% School Bonds..... | \$ 4,000.00 |
| Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942. | |
| City of Berlin, 4½% Junior High School Bonds | 20,000.00 |
| Issued December 1, 1925; \$10,000 maturing annually to December 1, 1940; \$5,000 maturing annually to December 1, 1945. | |
| City of Berlin, 4¼% East Side School, Fire Station and Place Bonds..... | 10,000.00 |
| Issued July 1, 1927; \$5,000 maturing annually to July 1, 1943. | |
| City of Berlin, 4½% School Improvement Bonds | 90,000.00 |
| Issued July 1, 1930; \$10,000 maturing annually to July 1, 1950. | |
| City of Berlin, 3½% Public Improvement Bonds | 60,000.00 |
| Issued July 1, 1936; \$6,000 maturing annually to June 1, 1951. | |
| City of Berlin, 3½% Public Improvement Bonds | 30,000.00 |
| Issued February 1, 1937; payable \$3,000 annually 1938 to 1952, inclusive. | |
| City of Berlin, 2¾% Public Improvement Bonds | 60,000.00 |
| Issued July 1, 1937; payable \$10,000 annually July 1, 1938, to July 1, 1947. | |
| City of Berlin, 3% Public Improvement Bonds | 55,000.00 |
| Issued December 1, 1937; payable \$5,000 annually beginning December 1, 1938. | |
| City of Berlin, 2¼% Public Improvement Notes | 45,000.00 |
| Issued December 1, 1938 | |
| \$ 5,000.00 due December 1, 1939 | |
| \$10,000.00 due December 1, 1940 | |

CITY OF BERLIN, N. H.

\$15,000.00 due December 1, 1941
 \$20,000.00 due December 1, 1942
 \$25,000.00 due December 1, 1943

City of Berlin, 2¼% Public Improvement Bonds 73,000.00
 Issued December 1, 1939; payable December 1,
 \$6,000 each year 1940 to 1949, inclusive, and
 \$5,000 each year 1950 to 1954, inclusive.

City of Berlin, 1¾% Public Improvement Bonds 79,000.00
 Issued November 1, 1940; payable \$6,000 1941 to
 1950, inclusive; \$5,000 1951 to 1955, inclusive.

City of Berlin, 2¼% Public Improvement Bonds 90,000.00
 Issued December 1, 1941; payable \$6,000 each
 year.

Total Bonds and Notes (See Exhibit A).....\$616,000.00

Water Bonds—\$510,000.00

City of Berlin, 4¼% Water Works Bonds.....\$700,000.00
 Issued on April 1, 1925, under the New Hamp-
 shire Acts of 1925.
 Registered as to principal only.
 Payable—
 \$10,000.00 annually to April 1, 1930
 \$15,000.00 annually to April 1, 1940
 \$20,000.00 annually to April 1, 1950
 \$30,000.00 annually to April 1, 1960
 Total Outstanding\$480,000.00

City of Berlin, 1¾% Water Bonds
 Issued on September 1, 1940, under the New
 Hampshire Acts of 1925.
 Payable—
 \$5,000.00 September 1, 1941 to 1947, inclusive 30,000.00

Total (See Exhibit A).....\$510,000.00

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